

CHAPTER 298
OCCUPATION TAXES

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MINING

298.01 MINING OR PRODUCING ORES. Subdivision 1. Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the State of Minnesota an occupation tax equal to 11 percent for the year 1947, and for each year thereafter of the valuation of all ores mined or produced. Said tax shall be in addition to all other taxes provided for by law and shall be due and payable from such person on May 1 of the year next succeeding the calendar year covered by the report thereon to be filed as hereinafter provided.

Subd. 2. There is hereby imposed an additional tax on all persons and companies engaged in the business of producing or mining iron ore or other ores equal to one percent of the valuation of all ores mined or produced to be assessed, paid and collected as a part of the occupation tax levied by subdivision 1.

NOTE: The provisions of this subdivision as amended by Extra Session Laws 1959, Chapter 70, Article 8, Section 1, apply to all ores mined or produced subsequent to December 31, 1958.

[1921 c 223 s 1; Ex1937 c 85 s 1; 1939 c 356 s 1; 1941 c 544 s 1; 1943 c 590 s 1, 2; 1945 c 448 s 1; 1947 c 542 s 1; Ex1955 c 2 art 2 s 1; Ex1957 c 1 art 4 s 1; Ex1959 c 70 art 8 s 1] (2373, 2373-1)

298.011 ADDITIONAL OCCUPATION TAX. Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the state as an addition to the occupation tax levied by section 298.01, as amended, an additional occupation tax equal to 2.25 percent of the valuation of all ores (except taconite and iron sulphides) mined and produced to be assessed, paid, and collected as a part of the occupation tax levied by section 298.01, as amended. This section shall apply to all ores (except taconite and iron sulphides) mined and produced subsequent to December 31, 1958 and prior to January 1, 1963, except as to the collection of taxes theretofore levied and unpaid. Of the proceeds of the tax imposed by this section on ore mined or produced prior to January 1, 1959, 50 percent thereof shall be deposited in the state treasury to the credit of the veterans compensation fund.

The proceeds of the tax imposed by this section on ore mined or produced on or after January 1, 1959 shall be deposited in the state treasury and apportioned and distributed in accordance with the Constitution of the state of Minnesota, Article IX, Section 1A, in the following manner: 50 percent to the general revenue fund, 40 percent for the support of elementary and secondary schools and 10 percent for the general support of the university.

[1949 c 642 s 15; Ex1959 c 70 art 8 s 2; Ex1961 c 91 art 1 s 4]

298.02 LOW GRADE ORE. Subdivision 1. **Credit.** For the purpose of increasing employment and the utilization of low-grade, underground, and high labor

cost ores any taxpayer on whom a tax is imposed by reason of the provisions of section 298.01, subdivision 1, shall be allowed a credit against the occupation tax as computed in said subdivision because of the mining or production of ore from any mine, in an amount calculated as follows:

(a) In the case of underground mines or that tonnage of merchantable ore produced in open pit mines in the year in question which tonnage has resulted from beneficiation at an ore beneficiation plant within the state by jigging, heavy media, cyclone process, roasting, drying by artificial heat, sintering, magnetic separation, flotation, agglomeration or any process requiring fine grinding, ten percent of that part of the cost of labor employed by said mine or in the beneficiation of all ore mined or produced in said calendar year in excess of 70 cents and not in excess of 90 cents per ton of the merchantable ore produced during the year at said mine, and 15 percent of that part of the cost of such labor in excess of 90 cents per ton; in the case of any other tonnage produced at said mine or in the case of other mines, ten percent of the amount by which the average cost per ton of labor employed at said mine, or in the beneficiation of such ore at or near the mine, exceeds 80 cents, but does not exceed \$1.05, plus 15 percent of the amount by which such average labor cost per ton exceeds \$1.05, multiplied by the number of tons of ore produced at said mine, not exceeding 100,000 tons, but this 100,000 tons or less shall be first reduced by any tonnage described in the first part of this subparagraph; provided, however, that in no event shall the credit allowed hereunder be in excess of 75 percent, as applied to underground and taconite operations, and 60 percent as applied to all other operations, of the total of the tax computed under the provisions of section 298.01, subdivision 1. The expression "merchantable ore produced" as used herein means ores which as mined or as mined and beneficiated, are ready for shipment as a merchantable product. The provisions of this subparagraph (a) shall be applicable to all ores mined or produced subsequent to December 31, 1956.

(b) The aggregate amount of all credits allowed under this subdivision to all mines shall not exceed six and two-tenths percent of the aggregate amount of occupation taxes imposed under section 298.01, subdivision 1, assessed against all mines in the state for said year prior to the deduction of such credits, provided, that after December 31, 1954, labor credits to underground mines or taconite operations shall not be subject to such percentage limitation and both the occupation taxes of such underground mines or taconite operations and the labor credits allowed thereto, shall be excluded in calculating such percentage limitations. At the time of his final determination of occupation tax pursuant to section 298.09, subdivision 3, the commissioner shall reduce the credit otherwise allowable to each mine hereunder by such equal percentage as will bring the total within such limitation. If an equal percentage reduction is made in the labor credits of mines pursuant to this subparagraph (b) at the time of certification to the state auditor as set forth in section 298.10, the same percentage will be used where changes are made pursuant to section 298.09, subdivision 4, subsequent to June 1. Also if no reduction is made at the time of certification to the state auditor on or before June 1, pursuant to this subdivision and section 298.10, no reduction will be made subsequent to June 1, due to changes made pursuant to section 298.09, subdivision 4. This subparagraph (b) shall apply to occupation tax calculations in calendar years subsequent to December 31, 1952.

Subd. 2. Credit in lieu of cost of labor. In lieu of the credit above provided, at the election of the taxpayer, there may be allowed a credit against the occupation tax assessed against any mine of two-thirds of one percent of the amount of such tax for each one percent of the total production of iron ore from said mine which is converted into pig iron, sponge iron, or powdered iron, within the limits of the State of Minnesota. The taxpayer shall make such election at the time of filing the occupation tax return for said mine.

Subd. 3. If declared unconstitutional. In the event that the credit provided for in subdivision 2 is found unconstitutional by any court of last resort, then the taxpayer shall be limited to the labor credit herein provided in subdivision 1.

[1939 c 356 s 3; 1941 c 544 s 3; 1943 c 590 s 3; 1945 c 445 s 1; 1947 c 541 s 1; 1949 c 639 s 1; 1951 c 664 s 1; 1953 c 646 s 1; Ex:1955 c 2 art 2 s 2; 1957 c 856 s 1; Ex:1959 c 70 art 8 s 3] (2373-2)

298.025 COLLECTION OF ADDITIONAL TAXES. The additional tax imposed by reason of Laws 1955 (Extra Session), Chapter 2, shall be collected by the com-

missioner of taxation and deposited in the state treasury to the credit of the general revenue fund so far as is permitted by the Constitution of the State of Minnesota, and all of the powers and duties with relation to the taxes referred to in the various chapters herein mentioned are hereby conferred upon the commissioner of taxation in the collection of all of the additional taxes provided for in Laws 1955 (Extra Session), Chapter 2, and the commissioner is authorized to make refunds of taxes illegally or erroneously collected in the same manner as is provided for by Minnesota Statutes, Chapters 60, 298, and 299.

[*Ex1955 c 2 art 2 s 3*]

298.03 VALUE OF ORE; HOW ASCERTAINED. The valuation of iron or other ores for the purposes of determining the amount of tax to be paid under the provisions of section 298.01 shall be ascertained by subtracting from the value of such ore, at the place where the same is brought to the surface of the earth, such value to be determined by the commissioner of taxation:

(1) The reasonable cost of supplies used and labor performed at the mine in separating the ore from the ore body, including hoisting, elevating, or conveying the same to the surface of the earth;

(2) If the ore is taken from an open pit mine, an amount for each ton of ore mined or produced during the year equal to the cost of removing the overburden, divided by the number of tons of ore uncovered, the number of tons of ore uncovered in each case to be determined by the commissioner of taxation;

(3) If the ore is taken from an underground mine, an amount for each ton of ore mined or produced during the year equal to the cost of sinking and constructing shafts and running drifts, divided by the number of tons of ore than can be advantageously taken out through such shafts and drifts, the number of tons of ore than can be advantageously taken out in each case to be determined by the commissioner of taxation;

(4) The amount of royalties paid on the ore mined or produced during the year;

(5) A percentage of the ad valorem taxes levied for such year against the realty in which the ore is deposited equal to the percentage that the tons mined or produced during such year bears to the total tonnage in the mine;

(6) In the case of taconite and iron sulphide operations, the tax payable under Minnesota Statutes, Section 298.24, on the concentrates produced in said year and any taxes paid under Laws 1955, Chapters 391, 429, 514, 576 or 540, or any other law imposing on such taconite operations a specific tax for school or other governmental purposes;

(7) The amount or amounts of all the foregoing subtractions shall be ascertained and determined by the commissioner of taxation.

[*1921 c 223 s 2; 1925 c 307 s 1; Ex1937 c 85 s 2; 1957 c 365 s 1*] (*2374*)

298.031 VALUATION OF ORE. Subdivision 1. **Definitions.** The following words and phrases when used in this section, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this subdivision:

(1) "Commissioner" means commissioner of taxation.

(2) "Discount" means the difference in excess of 50 cents between the taxpayer's average actual bona fide selling price per ton of iron ore arrived at in open and competitive sales during the taxable year and the value of such iron ore together with the value of ores produced and not sold in bona fide sales, as determined by the commissioner pursuant to the provisions of Minnesota Statutes 1957, Chapter 298, Section 298.03, and other applicable provisions, if any.

Subd. 2. Value of certain ore; how ascertained. (1) The taxpayer shall be given a credit in each taxable year upon the occupation tax assessed in such year under Minnesota Statutes 1957, Chapter 298, against a given mine after credit for labor credits has been given, in an amount equal to the occupation tax under said chapter 298 upon an amount produced by multiplying the number of tons of ore sold at a discount by the amount of such discount.

(2) The aggregate amount of all credits allowed under this section to all mines shall not exceed one percent of the aggregate amount of all occupation taxes imposed under section 298.01, subdivision 1, assessed against all mines, except taconite and semi-taconite mines, in the state for said year prior to the deduction of the credit allowed by this section.

(3) The amount of the foregoing subtraction shall be ascertained and determined by the commissioner.

Subd. 3. Credit, application. The credit provided by this section shall not be

applicable with respect to any mine operated by a mining company or an operating agent

(a) if the net marketable tonnage of iron ores, exclusive of taconite and semi-taconite, produced from all mines operated by such mining company or operating agent exceeds two percent of the net marketable tonnage of iron ores, exclusive of taconite and semi-taconite, produced in this state during the year for which the tax is being determined, or

(b) if such mining company or operating agent is also engaged in the manufacture of steel, or

(c) if any company manufacturing steel has an interest, either directly or indirectly, through stock ownership in such mining company or operating agent.

The taxpayer shall have the burden of proving its right to the credit provided by this section.

Subd. 4. **Non-severability.** In the event that any of the provisions of subdivision 3 are held to be unconstitutional, this entire section shall be void and of no effect.

[*Ex*1961 c 66 s 1]

298.04 ORES SUBJECT TO TAX. All ores mined or produced subsequent to December 31, 1936, shall be subject to the provisions of sections 298.01, 298.03, and 298.04.

[*Ex*. 1937 c. 85 s. 3] (2374-1)

298.05 MINING COMPANIES TO REPORT ANNUALLY. Every person engaged in such mining or production of ores shall, annually, on or before the first day of March, file with the commissioner of taxation, under oath, a correct report, in such form and containing such information as he may require, covering the preceding calendar year.

[1921 c. 223 s. 3; 1925 c. 307 s. 2] (2375)

298.06 COMMISSIONER TO DETERMINE TAX. Upon receipt by the commissioner of taxation of such report he shall determine, from such information as he may possess or obtain, whether the same is correct or otherwise; and, if found correct, he shall, on or before May first, find and determine therefrom the amount of tax due from such person.

[1921 c. 223 s. 4] (2376)

298.07 WHEN REPORT INCORRECT COMMISSIONER TO FIX AMOUNT OF TAX. Upon receipt by the commissioner of taxation of such report, he shall determine, from such information as he may possess or obtain, whether the same is correct or otherwise; and, if found incorrect, from such information as he may possess or obtain, he shall find and determine the amount of tax due from such person.

[1921 c. 223 s. 5] (2381)

298.08 PROCEDURE WHEN NO REPORT IS FILED; PENALTY FOR FAILURE TO REPORT. If any person subject to sections 298.01, 298.03, 298.05 to 298.16, and 298.21 shall fail to make the report provided for in section 298.05 at the time and in the manner therein provided, the commissioner of taxation shall in such case, upon such information as he may possess or obtain, ascertain the kind and amount of ore mined or produced, together with the valuation thereof, and thereon find and determine the amount of the tax due from such person. There shall be added thereto a penalty for failure to report, which penalty shall equal ten percent of the tax imposed and be treated as a part thereof.

[1921 c. 223 s. 6] (2382)

298.09 NOTICES; HEARINGS; DETERMINATION OF AMOUNT OF TAX IS FINAL; CERTIORARI. Subdivision 1. On or before May 1 in each year, the commissioner of taxation shall send to each person subject to an occupation tax under the provisions of Laws 1921, Chapter 223, as amended, a notice of the amount of the tax so determined to be due from him. Said notice shall be sent by registered mail and directed to him at the address given in the report filed by him, and, if no report has been filed or no address given, then at such address as the commissioner of taxation may be able to ascertain; but the validity of the tax shall not be affected by the failure of the commissioner of taxation to mail such notice or the failure of the person subject to the tax to receive it.

Subd. 2. On the first secular day following the fourteenth day of May, the commissioner of taxation shall hold a hearing at his office in St. Paul which may be adjourned from day to day. Every person subject to such tax may at such hear-

ing present evidence and argument on any matter bearing upon the validity or correctness of the tax determined to be due from him, and the commissioner of taxation shall review his determination of such tax.

Subd. 3. After such hearing the commissioner of taxation shall make his order either affirming his determination of the tax due from the person so appearing or modifying such determination as he shall deem just and equitable, and, upon the making and filing of such order, said determination shall, except as hereinafter provided, become final and conclusive. The determination of the amount of tax due from any person not appearing at such hearing shall, except as hereinafter provided, become final and conclusive on the second secular day following the fourteenth day of May without further order. The determination by the commissioner of taxation of the amount of any tax due hereunder shall, except as hereinafter provided, be subject to review only on a writ of certiorari issued out of the supreme court on petition therefor presented to said court by the person subject to the tax on or before July first next following the determination of the tax.

Subd. 4. If the amount of tax determined by the commissioner is subsequently found to be erroneous, the commissioner may, at any time within three years from the date the tax is certified as provided in section 298.10, redetermine the amount thereof. No such redetermination shall be made increasing the tax unless the person from whom the additional amount is due is given ten days written notice thereof and an opportunity to be heard thereon. If an order is made increasing the tax, the same proceedings shall be had as provided for occupation taxes originally determined and certified. Any person who has paid an occupation tax may apply to the commissioner within the time herein limited for a redetermination of the tax, and if the commissioner determines that the tax has been overpaid, he shall make and file an order determining the amount of such overpayment, and credit it against occupation taxes otherwise payable by the person who has overpaid the amount as so determined. If the tax is increased, interest at six percent per annum from the date payment should have been made shall be determined and paid; if the tax is reduced, interest at the rate of three percent per annum from the date of overpayment shall be allowed.

[1921 c. 223 s. 7; 1925 c. 307 s. 3; 1943 c. 657 s. 1] (2383)

298.10 COMMISSIONER TO CERTIFY AMOUNT OF TAXES TO STATE AUDITOR; DRAFTS ON PERSONS LIABLE. The commissioner of taxation shall enter on his records the amount of taxes found and determined by him to be due from any person, as herein provided; and, on or before June first, shall certify such amount to the state auditor, who thereupon shall make his draft upon such person for the amount of taxes as thus certified, and place the same in the hands of the state treasurer for collection.

[1921 c. 223 s. 8; 1925 c. 307 s. 4] (2384)

298.11 TIME FOR PAYMENT OF TAXES; PENALTIES. In case the tax provided for in sections 298.01 to 298.16 is not paid before the fifteenth day of June of the year when due and payable, a penalty of ten percent thereof shall immediately accrue; and thereafter one percent per month shall be added to such tax and penalty while such tax remains unpaid.

[1921 c. 223 s. 9; 1925 c. 307 s. 5] (2385)

298.12 STATE AUDITOR'S DRAFT PRIMA FACIE EVIDENCE OF AMOUNT DUE. The draft of the state auditor for the tax, or tax and penalties, imposed by the provisions of sections 298.01 to 298.11, shall be prima facie evidence, in any court where proceedings may be brought for its enforcement, that the amount therein stated is due the state from the person against whom the same is drawn.

[1921 c. 223 s. 10] (2377)

298.13 ATTORNEY GENERAL TO COLLECT UNPAID DRAFTS. On July first each year, the state treasurer shall deliver to the attorney general all unpaid drafts for taxes imposed under sections 298.01 to 298.16, and he shall bring an action thereon in the district court of Ramsey county, or of the county where such ores are mined or produced, for the amount of such draft, together with interest, penalties, and costs. The judgment of the court, when so obtained, shall bear interest at the rate of one percent per month and be enforceable in the manner provided by law for the enforcement of judgments obtained in civil actions.

[1921 c. 223 s. 11] (2378)

298.14 PENALTY FOR FALSE RETURN. Any person who, for the purpose of evading the payment of the tax hereinbefore provided, or any part thereof,

makes any false return or report under section 298.05 shall pay to the state a penalty of 50 percent of the amount of the tax; and any one who shall knowingly make or sign, under oath, any false return of the kind and amount of ores produced therefrom, and of the value thereof, or who shall knowingly submit any other false information required by sections 298.01 to 298.16, shall be deemed guilty of perjury; and, upon conviction, punished therefor as provided by law.

[1921 c. 223 s. 12] (2379)

298.15 RECORDS OF COMPANIES TO BE OPEN TO INSPECTION. All books, way-bills, inventories, correspondence, and memoranda relating to or used in the transaction of the business of any person owning or operating any such mine shall, on demand by the commissioner of taxation, or his authorized representatives, be open to inspection or examination. If any one having charge, control, or possession of these papers and books of such person shall neglect or refuse, on demand of the commissioner of taxation, or his authorized representatives, access to these papers and books, he shall be deemed guilty of a gross misdemeanor; and, upon conviction, punished therefor as provided by law.

[1921 c. 223 s. 13] (2380)

298.16 TAXES TO BE CREDITED TO GENERAL REVENUE FUND. All taxes imposed and collected under the provisions of sections 298.01 to 298.15 shall be paid into the state treasury and credited to the general revenue fund.

[1921 c. 223 s. 14] (2386)

298.17 OCCUPATION TAXES TO BE APPORTIONED. All occupation taxes which shall become due and payable on May 1, 1924, and subsequent thereto, from persons, copartnerships, companies, joint stock companies, corporations, and associations, however or for whatever purpose organized, engaged in the business of mining or producing iron ore or other ores, when collected shall be apportioned and distributed in accordance with the Constitution of the state of Minnesota, Article 9, Section 1A, in the manner following: 50 percent to the state general revenue fund; 40 percent to the support of elementary and secondary schools; and 10 percent to the general support of the university.

[1923 c. 402 s. 1; 1961 c. 561 s. 9] (2391)

298.18 TAXES TO GO TO REVENUE FUND IF SECTION 298.17 INVALID. If for any reason section 298.17 shall be held to be invalid, then all such taxes, when collected, shall be paid into the state treasury and credited to the general revenue fund.

[1923 c. 402 s. 2] (2392)

298.19 ORE CARRYING ROADS TO REPORT TO COMMISSIONER. It shall be the duty of every railway company or other common carrier receiving iron ore for original shipment from any mine in this state to make report, in writing, delivered or deposited in the mail addressed to the commissioner of taxation, at St. Paul, Minnesota, on or before the tenth day of May and November, each and every year, the amounts in tons received for shipment, as provided for in sections 298.19 and 298.20, up to and inclusive of the last day of April and October, of each year, setting forth the total amount, in tons, received for shipment from each such mine and of the amounts of tons received for shipment since the last date required to be included in the last report, and whether received from open pit, pocket, or stock-pile, stating the amount, in tons, so received from each of such sources. The report shall also show the place where the ore was received for shipment and the name of the shipper in each case.

[1923 c. 354 s. 1] (2389)

298.20 VIOLATION A GROSS MISDEMEANOR. Any railway company or other common carrier which fails, neglects, or refuses to make any report required by section 298.19 shall be deemed guilty of a gross misdemeanor; and, upon conviction, fined not exceeding \$5,000 for each such offense.

[1923 c. 354 s. 2] (2390)

298.21 PERSON. For all purposes of sections 298.01 to 298.16, the word "person" shall be construed to include individuals, copartnerships, companies, joint stock companies, corporations, and all associations, however and for whatever purpose organized.

[1921 c. 223 s. 16] (2388)

298.22 IRON RANGE RESOURCES AND REHABILITATION. Subdivision 1. For the period beginning May 1, 1941, and ending April 30, 1942, there is hereby appropriated from the general revenue fund, for the purposes herein-

after set forth, five percent of amounts paid and credited into said fund from the proceeds of taxes paid under the provisions of law, relating to occupation taxes on the business of mining or producing iron ore, and on and after May 1, 1942, there is hereby appropriated from the general revenue fund, for the purposes hereinafter set forth, ten percent of all amounts paid and credited into said fund from the proceeds of these taxes. The office of commissioner of iron range resources and rehabilitation is hereby created. The commissioner shall be appointed by the governor, with the advice and consent of the senate, for a term of two years, the first term to begin July 1, 1941. The salary of the commissioner shall be paid from the amounts appropriated by this section; provided, that such salary shall be reduced by such amount as he may receive from other funds, and the commissioner may hold such other positions or appointments as are not incompatible with his duties as commissioner of iron range resources and rehabilitation. All expenses of the commissioner, including the payment of such assistance as may be necessary, shall be paid out of the amounts appropriated by this section.

When the commissioner shall determine that distress and unemployment exists or may exist in the future in any county by reason of the removal of natural resources or a possibly limited use thereof in the future and the decrease in employment resulting therefrom, now or hereafter, he may use such amounts of the appropriation made to him in this section as he may determine to be necessary and proper in the development of the remaining resources of said county and in the vocational training and rehabilitation of its residents.

Subd. 2. There is hereby created the iron range resources and rehabilitation commission, consisting of seven members, three of whom shall be state senators appointed by the committee on committees of the Senate, and three of whom shall be representatives, appointed by the Speaker of the House of Representatives, their terms of office to commence on May 1, 1943, and continue until January 3rd, 1945, or until their successors are appointed and qualified. Their successors shall be appointed each two years in the same manner as the original members were appointed, in January of every second year, commencing in January, 1945. The seventh member of said commission shall be the commissioner of conservation of the state of Minnesota. Vacancies on the commission shall be filled in the same manner as the original members were chosen. All expenditures and projects made by the commissioner of iron range resources and rehabilitation shall first be submitted to said Iron Range Resources and Rehabilitation Commission which shall recommend approval or disapproval or modification of expenditures and projects for rehabilitation purposes as provided by Laws 1943, Chapter 590, and the method, manner, and time of payment of all said funds proposed to be disbursed shall be first approved or disapproved by said commission. The commission shall biennially make its report to the governor and the legislature prior to the convening of each regular session. The expenses of said commission shall be paid by the state of Minnesota from the funds raised pursuant to Laws 1943, Chapter 590.

Subd. 3. This commission is hereby authorized and directed to cause to be made a study of high labor costs of mining in the state of Minnesota and of the policy and plans for future development of low grade ore, and to cooperate with and advise the commissioner of iron range resources and rehabilitation in the development of the natural resources of the state of Minnesota.

Subd. 4. Whenever the commissioner of iron range resources and rehabilitation has made determinations required by subdivision 1 of this section and has determined that distress and unemployment exists or may exist in the future in any county by reason of the removal of the natural resources or a possible limited use thereof in the future and the decrease in employment resulting therefrom and he deems that the acquirement of real estate is necessary and proper in the development of the remaining resources, he may acquire such real estate by gift, purchase or condemnation in the manner provided by law, not to exceed in the aggregate 640 acres, but such land may be acquired by condemnation only in connection with the present pest project located near Floodwood, Minnesota and the present rhutabaga project located near Grand Rapids, Minnesota. Property to be used in connection with future projects may be acquired only by purchase or gift within the foregoing limitation. If after such property is acquired by purchase or gift if it is necessary in the judgment of the commissioner to acquire a right of way for access to projects operated on property acquired, by gift or purchase, said right

of way may be acquired by condemnation, all within said limitation.

Subd. 5. Whenever property has been granted and conveyed to the state of Minnesota in accordance with an agreement made by the commissioner of iron range resources and rehabilitation and the commissioner of administration for the necessary and proper development of the remaining resources of any distressed county; such grants and conveyances are hereby accepted in accordance with the terms and conditions thereof.

Subd. 6. In order to carry out the terms and provisions of subdivisions 4, 5 and 6, the commissioner of iron range resources and rehabilitation and the commissioner of administration may lease any real estate acquired hereunder for a term not to exceed 20 years upon such terms as they may determine. Such lease may provide that in the event the property is ever sold by the state to such lessee, the lessee may obtain a credit on the purchase price covering the rentals paid under his lease or any renewals thereof and that said real estate can be conveyed by the commissioner of iron range resources and rehabilitation and the commissioner of administration and the said commissioners are hereby authorized to make such conveyances.

[1941 c 544 s 4; 1943 c 590 s 4; 1949 c 739 s 22; 1951 c 713 s 31; 1957 c 882 s 1; Ex1959 c 49 s 1]

298.221 RECEIPTS FROM CONTRACTS; APPROPRIATION. All moneys paid to the state of Minnesota pursuant to the terms of any contract entered into by the state under authority of Laws 1941, Chapter 544, Section 4, or of said section as amended shall be deposited in the state treasury to the credit of the Iron Range Resources and Rehabilitation Commission account in the special revenue fund and are hereby appropriated for the purposes of Minnesota Statutes, Section 298.22.

[1961 c 215 s 1]

298.23 TACONITE AND IRON SULPHIDES DEFINED. For the purpose of sections 298.23 to 298.28, "taconite" is defined as ferruginous chert or ferruginous slate in the form of compact, siliceous rock, in which the iron oxide is so finely disseminated that substantially all of the iron-bearing particles of merchantable grade are smaller than 20 mesh and which is not merchantable as iron ore in its natural state, and which cannot be made merchantable by simple methods of beneficiation involving only crushing, screening, washing, jigging, drying, or any combination thereof. "Iron sulphides" are defined as chemical combinations of iron and sulphur (mineralogically known as pyrrhotite, pyrites or marcasite), in relatively impure condition, which are not merchantable as iron ore and which cannot be made merchantable by the simple methods of beneficiation above described.

[1941 c 375 s 1; 1947 c 93 s 1; 1957 c 362 s 1]

298.24 TAX ON TACONITE AND IRON SULPHIDES. There is hereby imposed upon taconite and iron sulphides, and upon the mining and quarrying thereof, and upon the production of iron ore concentrate therefrom, and upon the concentrate so produced, a tax of five cents per gross ton of merchantable iron ore concentrate as produced therefrom, plus one-tenth of one cent per gross ton for each one percent that the iron content of such product exceeds 55 percent, when dried at 212 degrees Fahrenheit.

[1941 c 375 s 2; 1947 c 93 s 2; 1951 c 613 s 1]

298.25 TAX AS ADDITIONAL TO OTHER TAXES. Such tax shall be in addition to the occupation tax imposed upon the business of mining and producing iron ore and in addition to the royalty tax imposed upon royalties received for permission to mine and produce iron ore. Except as herein otherwise provided, it shall be in lieu of all other taxes upon such taconite and iron sulphides, or the lands in which they are contained, or upon the mining or quarrying thereof, or the production of concentrate therefrom, or upon the concentrate produced, or upon the machinery, equipment, tools, supplies and buildings used in such mining, quarrying or production, or upon the lands occupied by, or used in connection with, such mining, quarrying or production facilities. If electric or steam power for the mining, transportation or concentration of such taconite or the concentrates produced therefrom is generated in plants principally devoted to the generation of power for such purposes, the plants in which such power is generated and all machinery, equipment, tools, supplies, transmission and distribution lines used in the generation and distribution of such power, shall be considered to be machinery, equipment, tools, supplies and buildings used in the mining, quarrying or produc-

tion of taconite and taconite concentrates within the meaning of this section. If part of the power generated in such a plant is used for purposes other than the mining or concentration of taconite or the transportation or loading of taconite or the concentrates thereof, a proportionate share of the value of such generating facilities, equal to the proportion that the power used for such other purpose bears to the generating capacity of the plant, shall be subject to the general property tax in the same manner as other property; provided, power generated in such a plant and exchanged for an equivalent amount of power which is used for the mining, transportation or concentration of such taconite or concentrates produced therefrom, shall be considered as used for such purposes within the meaning of this section. Nothing herein shall prevent the assessment and taxation of the surface of reserve land containing taconite and not occupied by such facilities or used in connection therewith at the value thereof without regard to the taconite or iron sulphides therein, nor the assessment and taxation of merchantable iron ore or other minerals, or iron-bearing materials other than taconite or iron sulphides in such lands in the manner provided by law, nor the assessment and taxation of facilities used in producing sulphur or sulphur products from iron sulphide concentrates, or in refining such sulphur products, under the general property tax laws. Nothing herein shall except from general taxation or from taxation as provided by other laws any property used for residential or townsite purposes, including utility services thereto.

[1941 s 375 s 3; 1947 c 93 s 3; 1955 c 729 s 1; 1957 c 363 s 1; 1961 c 450 s 1]

298.26 TAX ON UNMINED IRON ORE OR IRON SULPHIDES. In any year in which at least 1,000 tons of iron ore concentrate is not produced from any 40-acre tract or governmental lot containing taconite or iron sulphides, a tax may be assessed upon the taconite or iron sulphides therein at the mill rate prevailing in the taxing district and spread against the assessed value of the taconite or iron sulphides, such assessed value to be determined in accordance with existing laws. The amount of the tax spread under authority of this section by reason of the taconite and iron sulphides in any tract of land shall not exceed \$1 per acre.

[1941 c 375 s 4; 1947 c 93 s 4]

298.27 COLLECTION AND PAYMENT OF TAX. The tax provided by section 298.24 shall be collected and paid in the same manner and at the same time as provided by law for the payment of the occupation tax. Reports shall be made and hearings held upon the determination of the tax at the same times and in the same manner as provided by law for the occupation tax. The commissioner of taxation shall have authority to make reasonable regulations as to the form and manner of filing reports necessary for the determination of the tax hereunder, and by such regulations may require the production of such information as may be reasonably necessary or convenient for the determination and apportionment of the tax. All the provisions of the occupation tax law with reference to the assessment, determination, and collection of the occupation tax, including all provisions for penalties and for appeals from or review of the orders of the commissioner of taxation relative thereto, are hereby made applicable to the tax imposed by section 298.24, except in so far as inconsistent herewith.

[1941 c 375 s 5; 1947 c 193 s 1]

298.28 DIVISION OF PROCEEDS. The proceeds of the tax collected under section 298.24 shall be distributed by the state treasurer, upon certificate of the commissioner of taxation to the general fund of the state and to the various taxing districts in which the lands from which the taconite was mined or quarried were located in the following proportions: 22 percent thereof to the city, village or town; 50 percent thereof to the school district; 22 percent thereof to the county; six percent thereof to the state. If the mining and concentration, or different steps in either thereof are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each such taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts,

in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund. The amount distributed to any city, village or school district under the provisions hereof shall be included in computing the permissible levies of such city, village or school district under Minnesota Statutes, Sections 275.11 or 275.12, provided, in computing the deduction from permissible levies of cities or villages by reason hereof effect shall be given to the cost of living adjustment allowed by section 275.11, subdivision 2, regardless of whether or not more than 50 percent of the assessed valuation consists of iron ore. On or before October 10 of each calendar year each producer of taconite or iron sulphides subject to taxation under section 298.24 (hereinafter called "taxpayer") shall file with the commissioner of taxation and with the county auditor of each county in which such taxpayer operates, and with the chief clerical officer of each school district, city or village which is entitled to participate in the distribution of the tax, an estimate of the amount of tax which would be payable by such taxpayer under said law for such calendar year; provided such estimate shall be in an amount not less than the amount due on the mining and production of concentrates up to September 30 of said year plus the amount becoming due because of probable production between September 30 and December 31 of said year, less any credit allowable as hereinafter provided. Such estimate shall list the taxing districts entitled to participate in the distribution of such tax, and the amount of the estimated tax which would be distributable to each such district in such next ensuing calendar year on the basis of the last percentage distribution certified by the commissioner of taxation. If there be no such prior certification, the taxpayer shall set forth its estimate of the proper distribution of such tax under the law, which estimate may be corrected by the commissioner if he deems it improper, notice of such correction being given by him to the taxpayer and the public officers receiving such estimate. The officers with whom such report is so filed shall use the amount so indicated as being distributable to each taxing district in computing, pursuant to Minnesota Statutes, Sections 275.11 or 275.12, the permissible tax levy of such city, village or school district in the year in which such estimate is made, and payable in the next ensuing calendar year. Such taxpayer shall then pay, at the times payments are required to be made pursuant to section 294.25, as the amount of tax payable under section 298.24, the greater of (a) the amount shown by such estimate, or (b) the amount due under said section as finally determined by the commissioner of taxation pursuant to law. If, as a result of the payment of the amount of such estimate, the taxpayer has paid in any calendar year an amount of tax in excess of the amount due in such year under section 298.24, after application of credits for any excess payments made in previous years, all as determined by the commissioner of taxation, the taxpayer shall be given credit for such excess amount against any taxes which, under said section, may become due from the taxpayer in subsequent years. In any calendar year in which a general property tax levy subject to sections 275.11 or 275.12 has been made, if the taxes distributable to any such city, village or school district are greater than the amount estimated to be paid to any such city, village or school district in such year, the excess of such distribution shall be held in a special fund by the city, village or school district and shall not be expended until the succeeding calendar year, and shall be included in computing the permissible levies under sections 275.11 or 275.12 of such city, village or school district payable in such year. If the amounts distributable to any such city, village or school district, after final determination by the commissioner of taxation under section 298.28 are less than the amounts indicated by such estimates, such city, village or school district may issue certificates of indebtedness in the amount of the shortage, and may include in its next tax levy, in excess of the limitations of sections 275.11 or 275.12 an amount sufficient to pay such certificates of indebtedness and interest thereon, or, if no certificates were issued, an amount equal to such shortage.

There is hereby appropriated to such taxing districts as are stated herein, from any fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment or transfer.

[1941 c 375 s 6; 1947 c 193 s 2; 1955 c 728 s 1; 1959 c 158 s 26; 1959 c 677 s 1]

298.29 [Renumbered 117.46]

298.30 [Renumbered 117.47]

298.31 [Private]

298.32 OCCUPATION TAX ON TACONITE, DISTRIBUTION. For the year 1958 and each year thereafter there is hereby appropriated from the general revenue fund, for the purposes hereinafter set forth, 50 percent of all amounts paid and credited into said fund from the proceeds of taxes paid upon the mining and production of taconite and taconite concentrates under the provisions of law relating to occupation taxes on the business of mining or producing iron ore; provided, the amount so appropriated shall in no event exceed five cents per ton of taconite concentrates produced by reason of which such taxes were paid. The amounts so appropriated shall be distributed among and paid to the various governmental subdivisions in which the taconite operations, by reason of which such taxes were paid, were conducted in the following proportion: 25 percent thereof to the city, village or town; 50 percent thereof to the school district; 25 percent thereof to the county. The amounts so appropriated shall be paid by the state treasurer upon certificate of the commissioner of taxation, who shall make such apportionment. If the mining and concentration of such taconite and taconite concentrates or different steps in either thereof are carried on in more than one such taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the taxing districts in the same proportion as the general ad valorem tax levy thereof. The amount distributed to any city, village or school district under the provisions hereof shall not be included in computing the permissible levies of such city, village or school district under Minnesota Statutes, Sections 275.11 or 275.12, as amended, so long as such levies are based upon a population not exceeding the population used as the basis for spreading the tax levy in the year 1956. In the event that as a result of taking any census the population basis for computing the limit of levies under such sections is increased above the population used as a basis for spreading the tax levy in the year 1956, or in the event that the basis of either section 275.11 or 275.12 is changed to a basis other than population, the amount of the tax distributed pursuant hereto shall be included in computing the permissible levies under either of said sections.

[1957 c 785 s 1]

298.34 SEMI-TACONITE, TAXATION, DEFINITIONS. Subdivision 1. **Semi-taconite.** For the purposes of sections 298.34 to 298.39, "semi-taconite" is defined as altered iron formation, altered taconite, ferruginous chert or ferruginous slate which has been oxidized and partially leached and in which the iron oxide is so finely disseminated that substantially all of the iron-bearing particles of merchantable grade are smaller than 20 mesh and which is not merchantable as iron ore in its natural state, and which cannot be made merchantable by simple methods of beneficiation involving only crushing, screening, washing, jigging, heavy media separation, spirals, cyclones, drying or any combination thereof.

Subd. 2. **Semi-taconite deposit.** For the purposes of sections 298.34 to 298.39, a "semi-taconite deposit" is a deposit of altered iron formation, altered taconite, composites of iron-bearing and other minerals that exist either in mass as altered iron formation, or as intermingled masses of altered iron formation and other iron-bearing materials, from which, and in accordance with good mining practice, the concentrates or equivalent must be produced in an operation involving the beneficiation of the semi-taconite. Such deposits include stockpiles of semi-taconite. They also include rejects or tailings that in themselves are of semi-taconite type (as defined in subdivision 1), produced from mining or beneficiation operations. Not included is any separable portion of merchantable iron-bearing material if this separable portion is of such size and so situated that in accordance with good practice it can be mined and shipped. Also not included is any separable portion

of iron-bearing material that can be made merchantable by simple methods of beneficiation (as defined in subdivision 1), if this separable portion is of such size and so situated that in accordance with good practice it can be mined, beneficiated, and shipped in a separate commercial operation.

Subd. 3. Semi-taconite facility. For the purposes of sections 298.34 to 298.39, a semi-taconite facility is: (a) a beneficiating plant or a section or part thereof used solely in the process of beneficiating semi-taconite, including buildings, machinery, tools, equipment and supplies used in connection therewith; (b) machinery, tools, equipment and supplies used solely in the mining of semi-taconite or semi-taconite deposit; (c) in the case of a part or section of a mining or beneficiating facility or buildings, machinery, tools, equipment or supplies used to a substantial extent, but not solely, in the mining or beneficiating of semi-taconite or a semi-taconite deposit, such proportionate part of the valuation of the part of the facility or the buildings, machinery, tools, equipment or supplies that the use for mining or beneficiation of semi-taconite or semi-taconite deposit bears to the whole use thereof shall be considered a semi-taconite mining or beneficiation facility, and the remaining proportionate part shall remain subject to taxation in the same manner as other property, such proportion to be determined, and redetermined from time to time, by the commissioner of taxation upon application of the assessing officer or the owner of such facility.

Subd. 4. Taconite. The term "taconite" is used herein as defined in Minnesota Statutes, Section 298.23.

[*Ex1959 c 81 s 1*]

298.35 IMPOSITION OF TAX; AMOUNT. There is hereby imposed upon semi-taconite and semi-taconite deposits, and upon the mining and quarrying thereof, and upon the production of concentrate or equivalent therefrom, and upon the concentrate or equivalent so produced, a tax of (a) in the case of concentrates agglomerated or sintered in Minnesota or to be agglomerated or sintered in Minnesota, five cents per gross ton of merchantable concentrate as produced therefrom, plus one-tenth of one cent per gross ton for each one percent that the iron content of such product exceeds 55 percent, when dried at 212 degrees Fahrenheit, or (b) in the case of all other concentrates or equivalent ten cents per gross ton of merchantable concentrate or equivalent as produced therefrom, plus one-tenth of one cent per gross ton for each one-half percent that the iron content of such product exceeds 55 percent, when dried at 212 degrees Fahrenheit. If any part of the ore materials from a semi-taconite deposit, beneficiated in connection with or incidental to the beneficiation of semi-taconite therefrom, is made merchantable by simple methods of beneficiation referred to in section 298.34, the tax hereunder upon the portion of merchantable concentrate so beneficiated shall be at the rate of ten cents per gross ton plus one-tenth of one cent per gross ton for each one-half of one percent that the iron content of such product exceeds 55 percent, when dried at 212 degrees Fahrenheit.

[*Ex1959 c 81 s 2*]

298.36 NATURE OF TAX. Such tax shall be in addition to the occupation tax imposed upon the business of mining and producing iron ore and in addition to the royalty tax imposed upon royalties received for permission to mine and produce iron ore. Except as herein otherwise provided, it shall be in lieu of all other taxes upon such semi-taconite and semi-taconite deposits, or the lands in which contained, or upon the mining or quarrying thereof, or the production of concentrates therefrom, or upon the concentrate produced, or upon semi-taconite mining and beneficiation facilities used in connection therewith, or upon the lands occupied by such semi-taconite mining or beneficiation facilities. If electric or steam power for the mining, transportation or concentration of such semi-taconite or the concentrates produced therefrom is generated in plants principally devoted to the generation of power for such purposes, the plants in which such power is generated and all machinery, equipment, tools, supplies, transmission and distribution lines used in the generation and distribution of such power, shall be considered to be machinery, equipment, tools, supplies and buildings used in the mining, quarrying or production of semi-taconite and semi-taconite concentrates within the meaning of this section. If part of the power generated in such a plant is used for purposes other than the mining or concentration of semi-taconite or the transportation or loading of semi-taconite or the concentrates thereof, a proportionate share of the value of such generating facilities, equal to the proportion that the

power used for such other purpose bears to the whole amount of power generated therein, shall be subject to the general property tax in the same manner as other property; provided, power generated in such a plant and exchanged for an equivalent amount of power which is used for the mining, transportation or concentration of such semi-taconite or concentrates produced therefrom, shall be considered as used for such purposes within the meaning of this section. Nothing herein shall prevent the assessment and taxation of the surface of reserve land containing semi-taconite and not occupied by such facilities or used solely in connection therewith at the value thereof without regard to the semi-taconite therein, nor the assessment and taxation of merchantable iron ore or other minerals, or iron-bearing materials other than semi-taconite in such lands in the manner provided by law, nor the assessment and taxation of facilities used in producing sulphur or sulphur products from iron sulphide concentrates, or in refining such sulphur products, under the general property tax laws. Nothing herein shall except from general taxation or from taxation as provided by other laws any property used for residential or townsite purposes, including utility services thereto.

[*Ex1959 c 81 s 3*]

298.37 ASSESSMENT AT MILL RATE. In any year in which at least 1,000 tons of iron ore concentrate is not produced from any 40-acre tract or governmental lot containing semi-taconite, a tax may be assessed upon the semi-taconite therein at the mill rate prevailing in the taxing district and spread against the assessed value of the semi-taconite; such assessed value shall not exceed the greater of: (a) the assessed value specifically assigned to the semi-taconite material in said land in the assessment for the year 1958, or, (b) an amount sufficient to yield a tax of \$1 per acre less the amount of any tax assessed against such land under the authority of Minnesota Statutes, Section 298.26.

[*Ex1959 c 81 s 4*]

298.38 PAYMENT AND COLLECTION. The tax provided in section 298.35 shall be collected and paid in the same manner and at the same time as provided by law for the payment of the occupation tax. Reports shall be made and hearings held upon the determination of the tax at the same times and in the same manner as provided by law for the occupation tax. The commissioner of taxation shall have authority to make reasonable regulations as to the form and manner of filing reports necessary for the determination of the tax hereunder, and by such regulations may require the production of such information as may be reasonably necessary or convenient for the determination and apportionment of the tax. All the provisions of the occupation tax law with reference to the assessment, determination, and collection of the occupation tax, including all provisions for penalties and for appeals from or review of the orders of the commissioner of taxation relative thereto, are hereby made applicable to the tax imposed by section 298.35, except insofar as inconsistent herewith.

[*Ex1959 c 81 s 5*]

298.39 DISTRIBUTION OF PROCEEDS. The proceeds of the tax collected under section 298.35 shall be distributed by the state treasurer, upon certificate of the commissioner of taxation to the general fund of the state and to the various taxing districts in which the lands from which the semi-taconite was mined or quarried were located in the following proportions: 22 percent thereof to the city, village or town; 50 percent thereof to the school district; 22 percent thereof to the county; six percent thereof to the state. If the mining and concentration, or different steps in either thereof are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the semi-taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each such taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any

year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund. The amount distributed to any city, village or school district under the provisions hereof shall be included in computing the permissible levies of such city, village or school district under Minnesota Statutes, Sections 275.11 or 275.12, but shall not be included in computing mill rate limitations, including cost of living adjustments thereof, so long as the levies do not exceed the limitations provided by said sections 275.11 or 275.12.

[*Ex 1959 c 81 s 6*]

COAL DOCK OPERATORS

298.41 OCCUPATION TAX ON COAL DOCK OPERATORS. Every person, co-partnership, association, company or corporation operating a coal dock in this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall pay an annual occupation tax of a sum equal to one and one half cents per ton upon all bituminous coal, coke, or briquets, and two cents per ton on all anthracite coal, coke or briquets handled by or over such coal dock during the preceding year ending April 30th, and such coal shall be exempt from all taxation either state or municipal.

[*1953 c 482 s 1*]

298.42 STATEMENT FURNISHED TO ASSESSOR. Every such person, co-partnership, association, company, or corporation operating a coal dock within this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry shall, on May 1st of each year, furnish to the assessor of the town, city or village within which such coal dock is situated, a full and true list or statement of all coal, specifying the respective amounts and different kinds thereof, received in or on or handled by or over such coal dock during the year immediately preceding May 1st of such year in which such list or statement is so to be made. Any such operator of a coal dock who shall fail or refuse to furnish such list or statement, or shall knowingly make or furnish a false or incorrect list or statement shall be punished by fine not exceeding \$1,000.

[*1953 c 482 s 2*]

298.43 TAX SEPARATELY ASSESSED. The tax herein provided for shall be separately assessed to the person, co-partnership, association, company or corporation chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the county auditor, and shall be entered by said county auditor on the tax rolls. Such tax shall be paid and collected at the same time and in the same manner as taxes on personal property are paid and collected in the taxing district where such coal dock is situated, and shall be distributed to the state, county, school district, city, village or town at the same time and in the same proportion as other personal property taxes collected from the municipality in which such coal dock is located.

[*1953 c 482 s 3*]

298.44 STATEMENT NOT FURNISHED, PROCEDURE. If the assessor or local board of review or of equalization, as the case may be, shall have reason to believe that the list or statement made by any person, co-partnership, association, company or corporation is incorrect, or when such person, co-partnership, association, company or corporation has failed or refused to furnish a list or statement as required by law, the assessor or local board of review or of equalization, as the case may be, shall place on the assessment roll such taxes against such person, co-partnership, association, company or corporation as he or they shall deem true and just, and in case such charge or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least six days before the first meeting, or some adjourned meeting, of the local board of review or of equalization, as the case may be. In case such charge or assessment is made by the local board of review or of equalization, as the case may be, notice shall be given in time to allow such person, co-partnership, association, company or corporation to appear and be heard before the board of review or of equalization in relation to said assessment.

[*1953 c 482 s 4*]

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298.45 OCCUPATION TAXES

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298.45 APPLICABLE LAWS. All laws not in conflict with the provisions of sections 298.41 to 298.44 relating to the assessment, collection and payment of personal property taxes and the correction of errors in assessments, shall apply to the tax imposed by section 298.41.

[1953 c 482 s 5]