

CHAPTER 466—H. F. No. 483.

An Act defining the method of taxation of grain elevators and warehouses, and grain therein.

Be it enacted by the Legislature of the State of Minnesota:

Taxation of grain elevators and contents.—Section 1. Every person, firm or corporation operating a grain elevator or warehouse in this state shall at the time by law provided for the listing of personal property for taxation furnish to the assessor of the assessment district wherein such elevator or warehouse is situate a full and true list or statement of all grain, specifying the respective amounts and different kinds thereof received in or handled by such elevator or warehouse for and during the year immediately preceding March 1st of such year in which such list or statement is so to be made.

One mill per bushel on wheat and flax and one-eighth of one mill on other grains.—Sec. 2. Every such person, firm or corporation shall in lieu of all other taxes upon such grain pay thereon one-fourth of one mill per bushel upon all wheat and flax and one-eighth of one mill per bushel upon all other grain received in or handled by such elevator or warehouse during such preceding year.

How levied, paid and distributed.—Sec. 3. Such tax shall be levied, paid and collected, and distributed in the same manner as other taxes on personal property are levied, paid, collected and distributed in the county wherein such elevator or warehouse is situated.

On refusal, board of equalization to make assessment.—Sec. 4. If any such person, firm or corporation fails or refuses to so make such list or statement at the time above provided, the assessor shall deliver a statement in writing showing such failure or refusal to the county board of equalization of such county, and thereupon the said county board of equalization shall place upon the assessment rolls such amount of such grain as to them may seem just and proper.

Sec. 5. All acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 23, 1909.