

## CHAPTER 365—H. F. No. 718

*An act to amend Mason's Minnesota Statutes of 1927, Section 1993, Class 1, relating to the classification of real and personal property.*

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

Section 1. **Law amended.**—That Mason's Minnesota Statutes of 1927, Section 1993, Class 1, be and the same hereby is amended so as to read as follows:

"1993. **Classification of real and personal property.**—All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute Class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. *Iron ore mined by underground methods subsequent to August first of a calendar year which requires concentration other than crushing or screening, or both to make it suitable for commercial blast furnace use, and in stock pile on the first assessment date after being mined, for such taxable year only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stock piles shall be valued and assessed as mined iron ore, as otherwise provided by law.* The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot."

Approved April 22, 1937.

## CHAPTER 366—H. F. No. 9

*An act to amend Mason's Minnesota Statutes of 1927, Section 2720-94, 2720-95, relating to the use of moneys accruing to the state road and bridge fund from taxes imposed on the use of gaso-*

*line under authority of Article 9, Section 5, of the Constitution of the State of Minnesota.*

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

Section 1. **Law amended.**—That Mason's Minnesota Statutes of 1927, Section 2720-94, be amended so as to read as follows:

“Section 2720-94. **Use of gasoline tax money.**—Of the moneys so apportioned to each county and not used to pay interest or principal on county road or bridge bonds or warrants as provided in Section 6 of this Act, *fifty per cent thereof* shall be devoted to the *construction and maintenance of county aid roads by the county board* and shall be expended by the county board in the various towns of the county substantially according to the mileage, traffic needs and conditions of county aid roads within each town within the county. *Provided, however, that moneys so apportioned may also be expended on state aid roads when and if necessary or desired to match or supplement federal funds allotted to the counties for the construction, reconstruction, maintenance or improvement of state aid roads.*

The town board of any town may appropriate to the county, moneys out of its road and bridge fund, *or from its share of the gas tax moneys distributed to such town as hereinafter provided*, and any moneys so appropriated shall be expended by the county in the *construction and maintenance of county aid roads within such town.*”

Section 2. That Mason's Minnesota Statutes of 1927, Section 2720-95, be amended so as to read as follows:

“Section 2720-95. The remainder of the moneys so apportioned to each county *may be distributed to the towns of said county other than unorganized townships in the manner hereinafter set forth but subject to the provisions of Section 2571, Mason's Minnesota Statutes, 1927, if such distribution be made by the direction of the county board then, on or before February 1st and August 1st of each year, the County Board in each of the counties of this state shall meet for the purpose of apportioning fifty per cent of the amount of such moneys as shall be represented in the State warrant issued by the State Auditor to such county and shall apportion said amount to the several towns throughout their county, basing such apportionment upon the mileage of the county and town roads, the traffic needs and conditions, and the cost of construction and maintenance of roads in the respective towns in said county; and the County Auditor of said county shall forthwith send the statement of such apportionment to the chairman of the Town Board and the town clerk of each of said towns showing the amount apportioned to each town of said county and shall also send his warrant for such amount to the town treasurer of each town. Such moneys allotted to towns*

*shall be expended for construction and maintenance of the town roads within the respective towns under the supervision of the Town Board or an appointee of the Town Board or may be expended under the supervision and according to plans and specifications of the County Highway Engineer if requested by the Town Board, who, in such case, shall act in a supervisory capacity as directed by the Town Boards in the construction or maintenance of such roads within such town as shall be specified by such Town Board, provided, however, that none of said monies so allotted shall be expended for the purchase of road equipment or machinery. Provided further, that in the event the remainder of the monies so apportioned to each county is not distributed to the towns of any such county, the county board shall use and devote such remainder in the construction, improvement and maintenance of county aid roads in any such county in accordance with the provisions of Sections 6 and 7, Chapter 283, Laws 1929 as amended."*

Approved April 23, 1937.

#### CHAPTER 367—H. F. No. 155

*An act relating to the licensing of steamfitters, supervision and inspection of steamfitting, and adoption and enforcement of minimum standards by the state industrial commission.*

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

Section 1. **Definitions.**—High pressure steam piping shall mean steam piping operating under a pressure of 15 pounds or more per square inch.

Section 2. **Industrial commission to supervise steam piping.**  
—(a) The State Industrial Commission shall supervise all high pressure steam piping in connection with all building in this state and may prescribe minimum standards which shall be uniform.

(b) The commission shall employ inspectors and other assistants to carry out this act.

Section 3. **City or village may provide for inspection.**—Any city or village may by ordinance prescribe rules and regulations for materials, construction and inspection of high pressure steamfitting and provide that it shall not be installed in any building except in accordance with plans approved or provided in said ordinances, and that no steamfitting shall be done except minor repairs upon prescribed conditions.