

which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpile subsequent to August first of a calendar year and prior to the next succeeding May first, and which contains phosphorus in excess of .180 percent, dried analysis, or which is classified by the iron ore trade as silicious, manganiferous, Mesabi Bessemer, or Mesabi non-Bessemer ore, or (b) is mined by open-pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is so concentrated and placed in stockpile subsequent to August first of a calendar year and prior to the next succeeding May first, for two taxable years after being mined 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 stockpiles 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, three "b," and four, 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.

*Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 percent of the full and true value thereof.*

Approved April 13, 1945.

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#### CHAPTER 275—S. F. No. 884

*An act declaring the public interest in the mining and beneficiation of taconite, as defined in Minnesota Statutes 1941, Section 298.23; granting the power of eminent domain to certain corporations engaged in or proposing to engage in the business of mining and beneficiating taconite; and authorizing the commissioner of conservation to grant certain licenses and leases to state lands in connection with such operations.*

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

**Section 1. Taconite mining company granted power of eminent domain.** The business of mining and beneficiating taconite, as defined in Minnesota Statutes 1941, Section 298.23, is declared to be in the public interest and necessary to the public welfare, and the taking of private property therefor is declared to be for a public use and purpose. Any corporation or association engaged in or preparing to engage in the business of mining and beneficiating taconite is authorized to acquire, for the purposes of such business, easements, rights of way, and surface rights over, through, or across any lands, not owned by the state or devoted to a public purpose, for the erection and maintenance of pipe lines, pole lines, conduits, sluiceways, roads, railroads, or tramways. It may also acquire, for the purposes of such business, flowage rights, rights to transport crude ore, concentrates therefrom, or waste materials, and lands upon which to deposit tailings, stripping, and other waste products of such business. It may also acquire necessary sites of grounds for plants and other buildings requisite to the proper carrying on of such business. To such end it shall have and enjoy the right of eminent domain to be exercised in accordance with Minnesota Statutes 1941, Chapter 117, and acts amendatory thereof, all of which provisions shall govern in so far as they may be applicable hereto. Nothing herein shall be construed as authorizing the taking of any property owned by the state, or any municipal subdivision thereof, or the acquisition of any rights in public waters except after permit, lease, license, or authorization issued pursuant to law.

**Sec. 2. Permits and licenses.** The Commissioner of Conservation is authorized to grant permits and licenses or leases on and across lands owned by the state for any of the purposes set forth in Section 1, and to lease state owned lands for the depositing of stripping, lean ores, tailings, or waste products of such business. He is also authorized to license the flooding of state lands in connection with any permit or authorization for the use of public waters issued by the Legislature or issued by the Commissioner pursuant to law. Such permits, licenses and leases shall be upon such conditions and for such consideration and for such period of time as the Commissioner may determine.

Approved April 13, 1945.