

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 that can be advantageously taken out through such shafts and drifts, the number of tons of ore that 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 1953, 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.

Approved April 10, 1957.

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CHAPTER 366—S. F.No . 999

*An act relating to special assessments in cities of the second, third, and fourth class, villages, boroughs, and certain towns; amending Minnesota Statutes 1953, Section 429.071.*

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

Section 1. Minnesota Statutes 1953, Section 429.071, Subdivision 2, is amended to read :

Subd. 2. **Re-assessment.** When an assessment is, for any reason whatever, set aside by a court of competent jurisdiction as to any parcel or parcels of land, or in event the council finds that the assessment or any part thereof is excessive or determines on advice of the municipal attorney that *the assessment or proposed assessment or any part thereof* is or may be invalid for any reason, the council may, upon notice and hearing as provided for the original assessment, make a re-assessment or a new assessment as to such parcel or parcels.

Subd. 3. *When a tract of land against which a special assessment has been levied is thereafter divided or subdivided by plat or otherwise, the council may, on application of the owner of any part of the tract or on its own motion and upon notice and hearing as provided for the original assessment, equitably apportion among the various lots or parcels in the tract all the instalments of the assessment against the tract remaining unpaid and not then due if it determines that such apportionment will not materially impair collection of the unpaid balance of the original assessment against the tract. The council may, and if the special assessment has been pledged to the payment of improvement warrants shall, require the owner or owners, as a condition of such apportionment, to furnish a satisfactory surety bond fully protecting the municipality against any loss resulting from failure to pay any part of the reapportionment assessment when due.*

Approved April 10, 1957.

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#### CHAPTER 367—S. F. No. 1015

*An act relating to the designation of depositories of the funds of school districts, towns, cities of the fourth class, and villages; amending Minnesota Statutes 1953, Sections 127.07, 127.10, 366.06, 366.07, 427.01 and 427.09; and repealing Section 427.08.*

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

Section 1. Minnesota Statutes 1953, Section 127.07 is amended to read :

127.07. **Depositories of school funds.** The governing