

thereon of a transfer or other instrument affecting title to the premises; but if the proper presentation of the instrument necessitates an entry of more than 200 words, he shall be permitted to charge 20 cents additional for each additional folio thereof; for abstractors certificate, \$2; for report as to taxes or assessments, 50 cents for each abstract or continuation thereof; for *the first* name searched for judgments \$2 *each and for each additional name* \$1.10 which shall include both state and federal courts; for each name searched for bankruptcies, 25 cents; for each name searched for old age assistance liens, 25 cents; for each name searched for federal tax liens, 25 cents; for every plat or drawing furnished on request with any abstract, such reasonable fee as may seem fit and proper. Provided, however, that the maximum fee permitted to be charged for any abstract of title or continuation as to any one description shall be \$65.

Approved April 29, 1957.

CHAPTER 856—H. F. No. 1834

An act relating to labor credits allowed in computing occupation taxes on the mining or production of iron ore and amending Minnesota Statutes 1953, Section 298.02, Subdivision 1, as amended.

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

Section 1. Minnesota Statutes 1953, Section 298.02, Subdivision 1, as amended by Laws 1955, Extra Session, Chapter 2, Article II, Section 2, is amended to read:

298.02 **Low grade ore.** Subdivision 1. **Credit for labor cost.** 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, shall be allowed a credit against the occupation tax as computed in said section 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, excluding such taxes levied for the veterans compensation fund under section 298.011, 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.

Approved April 29, 1957.

CHAPTER 857—H. F. No. 1863

[Coded]

An act relating to litigation affecting public bodies and for the filing of a surety bond and speedy trial in such cases.

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

Section 1. [562.01] **Public body defined.** For the purposes of this act, the words "public body" whenever used herein, shall mean the state or any county, city, village, borough, town, school district, or other public body of this state, or any board, commission, agency or instrumentality of any of the foregoing.

Sec. 2. [562.02] **Litigation affecting a public body; surety bond required of plaintiff.** Whenever any action at law or in equity is brought in any court in this state questioning directly or indirectly the existence of any condition or thing precedent to, or the validity of any action taken or proposed to be taken, by any public body or its officers or agents in the course of the authorization or sale, issuance or delivery of bonds, the making of a contract for public improvement or the validity of any proceeding to alter the organization of a school district in any manner, such public body may move the court for an order requiring the party, or parties, bringing such action to file a surety bond as hereinafter set forth. Three days' written notice of such motion shall be given. If the public body is not a party to the action, but if it deems that such action be injurious to the public interest and to the taxpayers, such public body may intervene or appear specially for the purpose of making such motion. If the court determines that loss or damage to the public or taxpayers may result from the pendency of the action or proceeding, the court may require such party, or parties, to file a surety bond, which shall be approved by the court, in such amount as the court may determine. Such bond shall be conditioned for payment to the public body of any loss or damage which may be caused to the public body or taxpayers by such delay, to the extent of the penal sum of such bond, if such