

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 than can be advantageously taken out through such shafts and drifts, the number of tons of ore than 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, *semi-taconite* and iron sulphide operations, the tax payable under Minnesota Statutes, ~~Section~~ *Sections 298.24 and 298.35*, 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 12, 1965.

CHAPTER 185—S. F. No. 868

An act relating to ad valorem taxes and reassessment of omitted or undervalued property; amending Minnesota Statutes 1961, Section 270.16.

Changes or additions indicated by italics, deletions by ~~strikeout~~.

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

Section 1. Minnesota Statutes 1961, Section 270.16, is amended to read:

270.16 Taxation; property omitted or undervalued; reassessment. When it shall be made to appear to the commissioner of taxation, by ~~verified~~ complaint or by the finding of a court or of the legislature, or either body of the ~~same legislature~~, or any committee ~~thereof of the legislature, or any city or village council or county board~~, that any considerable amount of property has been improperly omitted from the tax list or assessment roll of any district or county for any year, or, if assessed, that the same has been undervalued or overvalued, as compared with like property in the same county or in the state so that the assessment for such year in such district or county is grossly unfair and inequitable, whether or not the same has been equalized by the county board of equalization or the commissioner of taxation, the commissioner of taxation shall examine into the facts in the matter and, if satisfied therefrom that it would be for the best interests of the state that a reassessment of such property be made, he shall appoint a special assessor and such deputy assessors as may be necessary and cause a reassessment to be made of all or any of the real and personal property, or either, in any such district or county as he may deem best, to the end that all property in such district or county shall be assessed equitably as compared with like property in such district or county.

Approved April 12, 1965.

CHAPTER 186—S. F. No. 869

An act relating to the compensation of township and village assessors; amending Minnesota Statutes 1961, Sections 367.05, Subdivision 1, and 412.131.

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

Section 1. Minnesota Statutes 1961, Section 367.05, Subdivision 1, is amended to read:

367.05 Township and village assessors; compensation. Subdivision 1. **Assessors.** The town assessors, *except in towns wherein special laws set the salary and compensation of the assessor shall be compensated in an amount to be determined by the town board but not more than at the rate of \$10 \$15 per day for each*

Changes or additions indicated by italics, deletions by ~~strikeout~~.