

mission shall assess such property at the percentage of full and true value fixed by law, and on or before the 15th day of November shall certify to the county auditor of each county in which such property is located the amount of the assessment made against each company owning such property therein.

Sec. 3. Rate to be same as other property is taxed.—Such property shall be taxed at the average rate of taxes levied for all purposes throughout the county and shall be entered on the tax lists by the county auditor against the owner thereof and certified to the county treasurer at the same time and in the same manner that other taxes are certified and when paid shall be credited one-half to the general revenue fund of the county and one-half to the general school fund of the county.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 22, 1925.

CHAPTER 307—H. F. No. 662.

(Secs. 2374, 2375, 2383, 2384, 2385, G. S. 1923.)

An act to amend General Laws 1921, Chapter 233, Sections 2, 3, 7, 8, and 9, relating to a tax upon persons, co-partnerships, companies, joint stock companies, corporations, and associations however organized engaged in the business of mining or producing iron ore and other ores, for enforcing and collecting the same and prescribing penalties for the violation thereof.

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

Section 1. Value of ore—how ascertained.—That General Laws 1921, Chapter 223, Section 2, be and the same hereby is amended so as to read as follows:

Sec. 2. Mining companies to report annually.—The valuation of iron or other ores for the purposes of determining the amount of tax to be paid under the provisions of Section 1 of this act shall be ascertained by subtracting from the value of such ore at the place where the same is brought to the surface of the earth, such value to be determined by the Minnesota Tax Commission:

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 such case to be determined by the Minnesota Tax Commission.

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 such case to be determined by the Minnesota Tax Commission.

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 said 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.

The amount or amounts of all the foregoing subtractions shall be ascertained and determined by the Minnesota Tax Commission.

Section 2. That General Laws 1921, Chapter 223, Section 3, be and the same hereby is amended so as to read as follows:

Sec 3. Every person engaged in such mining or production of ores shall, on or before the first day of February, 1922, and annually thereafter on or before the first day of *March* of each year, file with said commission under oath a correct report in such form and containing such information as the tax commission may require, covering the preceding calendar year.

Sec. 3. **Determination by Tax Commission of amount of tax shall be prima facie evidence.**—That General Laws 1921, Chapter 223, Section 7, be and the same hereby is amended so as to read as follows:

Sec. 7. On or before May 1, 1925, and on or before May 1, in each year thereafter, the tax commission shall send to each person subject to a tax hereunder a notice of the amount of the tax so determined to be due from him. Said notice shall be sent by registered mail and directed to him at the address given in the report filed by him, and, if no report has been filed or no address given, then at such address as the tax commission may be able to ascertain; but the validity of the tax shall not be affected by the failure of the tax commission to mail such notice or the failure of the person subject to the tax to receive it.

On the first secular day following the fourteenth day of May, the tax commission shall hold a hearing at its office in Saint Paul which may be adjourned from day to day. Every person subject to such tax may appear at such hearing and present evidence and argument on any matter bearing upon the validity or correctness

of the tax determined to be due from him, and the tax commission shall review its determination of such tax.

After such hearing the tax commission shall make its order either affirming its determination of the tax due from the person so appearing or modifying such determination as it shall deem just and equitable, and upon the making and filing of such order said determination shall become final and conclusive. The determination of the amount of tax due from any person not appearing at such hearing shall become final and conclusive on the second secular day following the fourteenth day of May without further order. The determination by the tax commission of the amount of any tax due hereunder shall be subject to review only on a writ of certiorari issued out of the supreme court on petition therefor presented to said court by the person subject to the tax on or before July first next following the determination of the tax.

Sec. 4. Tax Commission shall certify amount to State Auditor.—That General Laws 1921, Chapter 223, Section 8, be and the same hereby is amended so as to read as follows:

Sec. 8. The Minnesota Tax Commission shall enter on its records the amount of taxes found and determined by it to be due from any person, as herein provided, and on or before *June 1* shall certify such amount to the state auditor; who thereupon shall make his draft upon such person for the amount of taxes as thus certified, and place the same in the hands of the state treasurer for collection.

Sec. 5. Tax due before June 1, each year—Penalties for non-payment.—That General Laws 1921, Chapter 223, Section 9, be and the same hereby is amended so as to read as follows:

Sec. 9. In case the tax herein provided for is not paid before the *fifteenth* day of June of the year when due and payable, a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid.

Approved April 22, 1925.

CHAPTER 308—H. F. No. 835.

An act to amend Section 4419, General Statutes 1923, relating to supervision of the State Board of Control over paroled patients of the State Hospitals and Asylums for the Insane and of the School for Feeble-minded and Colony for Epileptics.

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

Section I. Duties of Board of Control.—That Section 4419, General Statutes, 1923, be and the same hereby is amended so as to read as follows: