

**298.34 SEMITACONITE, TAXATION, DEFINITIONS.**

Subdivision 1. [Repealed, 1998 c 389 art 10 s 23]

Subd. 2. **Semitaconite deposit.** For the purposes of sections 298.34 to 298.39, a "semitaconite deposit" is a deposit of altered iron formation, altered taconite, composites of iron-bearing and other minerals that exist either in mass as altered iron formation, or as intermingled masses of altered iron formation and other iron-bearing materials, from which, and in accordance with good mining practice, the concentrates or equivalent must be produced in an operation involving the beneficiation of the semitaconite. Such deposits include stockpiles of semitaconite. They also include rejects or tailings that in themselves are of semitaconite type (as defined in subdivision 1), produced from mining or beneficiation operations. Not included is any separable portion of merchantable iron-bearing material if this separable portion is of such size and so situated that in accordance with good practice it can be mined and shipped. Also not included is any separable portion of iron-bearing material that can be made merchantable by simple methods of beneficiation (as defined in subdivision 1), if this separable portion is of such size and so situated that in accordance with good practice it can be mined, beneficiated, and shipped in a separate commercial operation.

Subd. 3. **Semitaconite facility.** For the purposes of sections 298.34 to 298.39, a semitaconite facility is: (a) a beneficiating plant or a section or part thereof used solely in the process of beneficiating semitaconite, including buildings, machinery, tools, equipment and supplies used in connection therewith; (b) machinery, tools, equipment and supplies used solely in the mining of semitaconite or semitaconite deposit; (c) in the case of a part or section of a mining or beneficiating facility or buildings, machinery, tools, equipment or supplies used to a substantial extent, but not solely, in the mining or beneficiating of semitaconite or a semitaconite deposit, such proportionate part of the valuation of the part of the facility or the buildings, machinery, tools, equipment or supplies that the use for mining or beneficiation of semitaconite or semitaconite deposit bears to the whole use thereof shall be considered a semitaconite mining or beneficiation facility, and the remaining proportionate part shall remain subject to taxation in the same manner as other property, such proportion to be determined, and redetermined from time to time, by the commissioner of revenue upon application of the assessing officer or the owner of such facility.

Subd. 4. [Repealed, 1998 c 389 art 10 s 23]

**History:** *Ex1959 c 81 s 1; 1973 c 582 s 3*