298.36 NATURE OF TAX.

Such tax shall be in addition to the occupation tax imposed upon the business of mining and producing iron ore and in addition to the royalty tax imposed upon royalties received for permission to mine and produce iron ore. Except as herein otherwise provided, it shall be in lieu of all other taxes upon such semitaconite and semitaconite deposits, or the lands in which contained, or upon the mining or quarrying thereof, or the production of concentrates therefrom, or upon the concentrate produced, or upon semitaconite mining and beneficiation facilities used in connection therewith, or upon the lands occupied by such semitaconite mining or beneficiation facilities. If electric or steam power for the mining, transportation or concentration of such semitaconite or the concentrates produced therefrom is generated in plants principally devoted to the generation of power for such purposes, the plants in which such power is generated and all machinery, equipment, tools, supplies, transmission and distribution lines used in the generation and distribution of such power, shall be considered to be machinery, equipment, tools, supplies and buildings used in the mining, quarrying or production of semitaconite and semitaconite concentrates within the meaning of this section. If part of the power generated in such a plant is used for purposes other than the mining or concentration of semitaconite or the transportation or loading of semitaconite or the concentrates thereof, a proportionate share of the value of such generating facilities, equal to the proportion that the power used for such other purpose bears to the whole amount of power generated therein, shall be subject to the general property tax in the same manner as other property; provided, power generated in such a plant and exchanged for an equivalent amount of power which is used for the mining, transportation or concentration of such semitaconite or concentrates produced therefrom, shall be considered as used for such purposes within the meaning of this section. Nothing herein shall prevent the assessment and taxation of the surface of reserve land containing semitaconite and not occupied by such facilities or used solely in connection therewith at the value thereof without regard to the semitaconite therein, nor the assessment and taxation of merchantable iron ore or other minerals, or iron-bearing materials other than semitaconite in such lands in the manner provided by law, nor the assessment and taxation of facilities used in producing sulphur or sulphur products from iron sulphide concentrates, or in refining such sulphur products, under the general property tax laws. Nothing herein shall except from general taxation or from taxation as provided by other laws any property used for residential or townsite purposes, including utility services thereto.

History: *Ex1959 c 81 s 3*