

IRON ORE TAX (EXCERPT)
Act 68 of 1963

207.275 State geologist; determination of tax, apportionment among taxing districts.

Sec. 5.

The state geologist or his duly authorized deputy shall determine the specific tax imposed against an ore property, beneficiating facility or agglomerating facility, and as early as practicable prior to February 15 shall certify the same to the supervisor or assessing officer of the township or city in which the ore property, beneficiating facility or agglomerating facility is situated. If the mining or beneficiating or agglomerating of underground ore from an ore property is carried on in more than one taxing district, then the state geologist or his duly authorized deputy shall apportion equitably the amount of the specific taxes to each taxing district, giving due consideration to the relative extent of the operations performed in each taxing district.

History: 1963, Act 68, Eff. Sept. 6, 1963

Compiler's Notes: For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.