

IRON ORE TAX (EXCERPT)
Act 68 of 1963

207.276 Curtailment and resumption of agglomeration or beneficiation.

Sec. 6. Whenever any ore property subject to a specific tax under subdivisions (a), (b), (c) or (d) of subsection (1) of section 2 of this act for a period of 2 consecutive years fails to beneficiate or agglomerate a sufficient percentage of its annual shipments to comply with the provisions of any one of the subdivisions of subsection 1 of section 2 of this act, and in the opinion of the state geologist or his duly authorized deputy it appears that the agglomeration or beneficiation will not be resumed, the state geologist or his duly authorized deputy shall so certify and the ore property, together with any agglomerating or beneficiating facilities subject to a specific tax under section 2 of this act solely because used in connection with the ore property and which are not otherwise subject to the specific tax, in the tax year for which the certification is made and thereafter shall be valued and assessed in the same manner as other ore properties, agglomerating and beneficiating facilities not coming within the provisions of this act are valued and assessed. If agglomeration or beneficiation of shipments from the ore property is thereafter resumed in an amount sufficient to meet the percentages of total shipments set forth in any of the subdivisions of subsection (1) of section 2 of this act, then the ore property and the agglomerating or beneficiating facilities shall be subject to the applicable specific tax provided for in section 2 of this act the first calendar year in which the required percentage of gross tons of agglomeration or beneficiation is attained.

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

Compiler's note: 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.