

59-2-205 Record of assessment of mines -- Review by county assessor.

- (1) Each year the commission shall prepare a record of assessment of mines. The record shall include the following information for all mines subject to assessment by the commission:
 - (a) the owner of the mine;
 - (b) the name and description and location of the mine;
 - (c) the county in which the mine is located;
 - (d) the value of the mine;
 - (e) the value of the machinery;
 - (f) the value of supplies and other personal property;
 - (g) the value of improvements; and
 - (h) the value of machinery, property, and surface improvements having a value separate and independent of the mines or mining claims assessed by the commission, and the names of the owners of the machinery, property, or surface improvements, together with any other information determined by the commission.
- (2) The record of the assessment and the information upon which the assessments and apportionments are calculated are available for review upon request by a county assessor.

Enacted by Chapter 4, 1987 General Session