

taxes thereon, the title or interest of the said Company, or any trustee or mortgagee thereof, shall be in no wise impaired or affected thereby, but the improvement thereon and all the interest of the purchaser or lessee therein may and shall, in case of default of the payment of taxes upon such land, be sold to satisfy the same, and it shall be the duty of the proper officers to assess and collect such taxes, in accordance with the general laws relating to the assessment and collection of taxes, and that the provisions of the several acts in relation to the taxation of lands of the said Company, so far as the mode of taxing such lands conflict with the provisions of this act, shall be, and they are hereby repealed.

When act to become obligatory upon the State as well as upon said company.

SEC. 2. That upon the filing by said Company in the office of the Secretary of State of a notification of its acceptance of this act, the same shall thereupon become obligatory upon the State as well as upon said Company; *Provided*, That said notice of acceptance shall be given within sixty days.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved March 4, 1865.

## CHAPTER X.

March 4, 1865.

*An Act to authorize the Winona and St. Peter Railroad Company to consolidate with the Minnesota Central Railway Company, and to bridge the Mississippi River.*

- SECTION 1. Authorized to consolidate capital stock.
2. To have same rights, powers and privileges as previous to consolidation—how Board of Directors to be selected—number of Directors—liabilities of said consolidated companies—may dispose of lands belonging to said companies respectively.
  3. May connect with any road in the State of Wisconsin—may construct and maintain a bridge across the Mississippi River.
  4. May construct fences—when.
  5. When lands so granted to be placed on tax list for taxation—earnings of said road how ascertained.
  6. When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota :*

SECTION 1. The Winona and St. Peter Railroad

Company is hereby authorized to consolidate its capital stock with the capital stock of the Minnesota Central Railway Company, and for that purpose both of said companies shall have full power to enter into such contracts and to make such conveyances as the boards of directors shall deem necessary, subject to the conditions and provisions of this act.

Authorized to consolidate capital stock.

SEC. 2. Whenever the consolidation provided for in section one of this act shall have been made, the company thus formed shall be known by such name as the board of directors thereof may select, and shall have and possess all the franchises, property, rights, powers and privileges and be subject to all the duties, obligations, conditions and forfeitures which pertain to the above named companies or either of them except as changed by the provisions of this act. *Provided*, That said consolidated company shall be confined in the construction of its line or lines of railroad to the routes and lines of road as at present located, and as fixed in and by the existing charters of said companies so consolidating, and in and by the act of Congress granting lands in aid of the construction of either of said roads. The first board of directors of the said company shall consist of thirteen persons to be selected by the boards of directors of the said consolidating companies and its subsequent boards shall consist of such number not exceeding thirteen persons to be elected at such times and in such manner as may be provided by the by-laws of the company. *And provided further*, That such consolidated company shall be liable for the debts and liabilities of said companies so consolidating, and any suit pending against either of said companies may be continued to final determination against the same, and any judgment recovered in any such action against such company may be satisfied out of the property of such consolidated company. *Provided*, That said company shall be entitled to receive and dispose of all the lands pertaining and belonging to the respective lines of road that shall be actually constructed and in operation according to the act or acts of Congress making the grant or grants and none other; *And provided*, That no portion of the lands granted by Congress to this State for railroad purposes

To have same rights, etc., as previous to consolidation.

How board of directors to be selected—number of directors.

Liabilities of said consolidated companies.

May dispose of lands belonging to said companies.

lying and being south of Owatonna or point of junction except such one hundred and twenty sections [as] the present Minnesota Central Railroad Company are entitled to on the completion of the first fifty miles of road built, shall vest in said consolidated company, except as taken co-terminous with and contiguous to the line of road completed and in running order; *Provided, however,* That the first mentioned one hundred and twenty sections shall be taken as near as practicable to the line of road so completed.

May connect with any road in the State of Wisconsin—may construct and maintain a bridge across the Mississippi River.

SEC. 3. The said consolidated company is hereby authorized to extend its road across that part of the Mississippi River within the jurisdiction of the State of Minnesota, and to connect the same with any railroad in the State of Wisconsin, and to build and maintain a bridge across said river within the city limits of the city of Winona, in the county of Winona, in such manner as shall not materially obstruct the free navigation of said river.

SEC. 4. Section four of chapter nineteen of the special laws of eighteen hundred and sixty-two, being an act to facilitate the construction of a railroad from Winona, westerly, by way of St. Peter, be amended so as to read as follows:

May construct fences—when.

Said company or any railroad company formed by any consolidation with the Winona and St. Peter Railroad Company, shall construct and maintain a good and legal fence on both sides of their road where ever it may run through enclosed lands, within two years after the commencement of the operation of their road across said lands, and during said period of two years shall construct and maintain good and sufficient cattle guards at points of crossing such lands, and shall also construct all necessary farm crossings over the track of their road.

When lands may be placed on tax list for taxation.

SEC. 5. Whenever any lands granted to said railroad companies heretofore or hereafter to aid in the construction or completion of their roads shall be contracted to be sold, conveyed or leased by said company, the same shall be placed upon the tax list by the proper officers for taxation, as other real estate for the year succeeding that in which such contract for a sale, conveyance or lease thereof shall have been made, but in enforcing the col-

lection of the taxes thereon, the title or interests of the said company or of any trustee or mortgagee thereof shall be in no wise impaired or affected thereby, but the improvements thereon and all the interests of the purchaser or lessee therein may and shall in case of default of the payment of taxes upon such land, be sold to satisfy the same, and it shall be the duty of the proper officers to assess and collect such taxes in accordance with the general laws relating to the assessment and collection of taxes, and in consideration of the grants made to and the privileges conferred upon the said company, they shall during the first three years after thirty miles of their respective railroads shall be completed and in operation on or before the first day of March of each year, pay into the treasury of the State one per centum of the gross earnings of said railroads for the year ending on the last day of the preceding December, in lieu of all taxes and assessments whatever; and shall during the seven years next ensuing after the the expiration of the three years aforesaid, pay into the treasury of the State on or before the first day of March of each and every year two per cent. of the gross earnings of said railroads, and shall from and after the expiration of said seven years on or before the first day of March of each and every year, pay into the treasury of this State three per cent. of the gross earnings of said railroads. And for the purpose of ascertaining said earnings, an accurate account shall be kept by said company of all receipts and expenditures on account of the operation of said railroad, and abstracts thereof shall be furnished by said company to the State Treasurer on or before the first day of February in each year, the truth of which shall be verified by the affidavit of the secretary and treasurer of said company; and for the purpose of ascertaining the truth of said affidavits and said abstracts, full power is vested in the Governor or any other person appointed by law to examine the books and papers of said company, and to examine under oath the officers, agents and employees of said company, and other persons also, and if any person so examined by the Governor, or other authorized person, shall knowingly and wilfully swear falsely concerning the matter afore-

Taxes how collected.

Earnings of said road ascertained.

What to be deemed  
perjury.

Lien of State.

said, every such person is hereby declared to have committed perjury; and for securing to the State the payment of the aforesaid per centage, it is hereby declared that the State shall have a lien upon the railroads of said company and upon all other property, estate and effects of said company, whether real, personal or mixed, and the lien hereby secured shall take and have precedence of all demands, decrees and judgments against the said company. Such payments shall be in lieu of all taxes and in full of all claims of the State for the grants made to said company; and in consideration of such annual payments, the said company shall be forever exempt from all assessments and taxes whatever upon their franchises and estate, real, personal or mixed, and the lands granted to said company shall be exempt from all taxation until contracted to be sold or until leased by said company, as hereinbefore provided.

SEC. 6. This act shall take effect and be in force from and after its passage.

Approved, March 4, 1865.

## CHAPTER XI.

February 23, 1865.

### *An Act to Incorporate the City of Owatonna.*

#### CHAPTER I.

- SECTION 1. Incorporation of the City of Owatonna.  
 2. Boundary lines of the city of Owatonna.  
 3. Divided into wards—boundary of wards.

#### CHAPTER II.

- SECTION 1. What to be elective offices—term of offices.  
 2. Eligibility to office.  
 3. Officers for each ward—term of office.

#### CHAPTER III.

- SECTION 1. Common Council—of whom to consist.  
 2. What to constitute the Board of Aldermen.