

said per centum, it is hereby declared that the State shall have a lien upon the railroad of said company, and upon all the property, estate, and effects of said company whatever, real, personal, or mixed, and the lien hereby secured to the State shall take and have precedence of all demands, decrees and judgments against 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 become obligatory upon the State and upon said company, provided that said notification shall be given within sixty days.

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

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

Approved March 3, 1865.

## CHAPTER IX.

### *An Act in relation to the taxation of lands granted to the St. Paul and Pacific Railroad Company.*

March 4, 1865.

SECTION 1. When lands granted to aid in the construction of said road may be placed upon the tax list for taxation—how tax collected.

2. When act to become obligatory upon the State as well as upon said company.
3. When act to take effect.

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

SECTION 1. That whenever any lands heretofore or hereafter granted to the Saint Paul and Pacific Railroad Company, to aid in the construction of its road or branches, 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 collection of the

When lands may be placed on tax list for taxation—how taxes collected.

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