Governor or other authorized person may ascertain correctness of statement.

ascertaining the correctness of such abstract full power is vested in the governor of this state, or in any other person by law authorized to administer an oath, to examine under oath the officers of any such association or the person or persons owning and operating said telephone lines. If any person so examined by the governor or such other authorized person or officer shall knowingly swear falsely concerning any of the matters aforesaid, every such person or officer shall be deemed to have committed perjury, and in order to secure to the state the aforesaid three (3) per cent.tax, it is hereby declared that the state shall have a lien upon all and singular the property, estate and effects of any such telephone company or system or lines. The lien hereby declared and secured to the state shall have and take precedence of all demands, decrees and judgments against such owner. association or corporation.

State lien on property to secure payment of tax.

SEC. 3. All acts inconsistent with the provisions

hereof are hereby repealed.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

H. F. No. 192.

## CHAPTER 315.

Sale and lease of mineral and other lands. An act to amend section four (4) of chapter twentytwo (22) of the general laws of 1889, relating to the sale and lease of mineral and other lands belonging to the State of Minnesota.

Be it enacted by the Legislature of the state of Minnesota:

Amended.

SECTION 1. That section four (4) of chapter twentytwo (22) of the general laws of the state of Minnesota for the year 1889, be and the same is hereby amended by adding to said section the following, viz.:

Rebate and repayment of royalty.

Provided, that any lessee of state lands leased for the purpose of mining ore thereon shall be entitled to receive the rebate and repayment of the royalty herein provided upon producing to the state auditor full and satisfactory evidence under such rules and regulations as shall be prescribed by the auditor and approved by the governor of this state, that the iron ore upon which such rebate and repayment is claimed was actually mined upon such state lands and was actually smelted or manufactured in a smelting or manufacturing plant within the state of Minnesota, and that the smelter or

manufacturer thereof actually received the full benefit of said rebate or repayment in the price paid by such smelter or manufacturer for the iron ore so smelted or The provisions hereof shall apply to manufactured. and be considered a part of all leases heretofore made, as well as those hereafter executed under this act.

Provided, that this act shall not extend for a period Limited to ten years. longer than ten (10) years from the date of the passage

of this act.

This act shall take effect and be in force from SEC. 2. and after its passage.

Approved Ápril 23, 1897.

## CHAPTER 316.

H. F. No. 536.

An act to appropriate money to reimburse C. C. \$344.62 Clement for supplies furnished for the First regiment of appropriated for C. C. the Minnesota National Guard at its encampment at Clement. at Lake View, in July, 1896.

Be it enacted by the Legislature of the state of Minnesota:

SECTION 1. The sum of three hundred forty-four dollars and sixty-two cents (\$344.62) or so much thereof as may be necessary to pay for the supplies furnished to the national guard, be and the same is hereby authorized to be paid by the Minnesota National Guard out of any funds heretofore appropriated to said national guard, to reimburse C. C. Clement for supplies furnished by him to the Minnesota National Guard at its encampment at Lake View, Minnesota, in the month of July, 1896; said amount to be paid by the adjutant general of said national guard.

SEC. 2. This act shall take effect and be in force from

and after its passage.
Approved April 23, 1897.