

CHAPTER VII.

March 2, 1885.

An Act in relation to the taxation of lands granted to the Southern Minnesota Railroad Company.

- 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 :

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

SECTION 1. Whenever any lands heretofore or hereafter granted to the Southern Minnesota Railroad Company, to aid in the construction or completion 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 officer 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 taxes thereon, the title or interest 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 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 the lands of said company, so far as the mode of taxing such lands conflict with the provisions of this act, shall be and they are repealed.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 notification shall be given within sixty days.

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

Approved March 2, 1865.

CHAPTER VIII.

An Act in relation to the taxation of lands granted to the Lake Superior and Mississippi Railroad Company.

March 2, 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—Proviso—instalments when and how made—how accurate account of gross earnings of said road may be ascertained.
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 Lake Superior and Mississippi Railroad Company, to aid in the construction or completion 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 officer 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 a collection of the taxes thereon, the title or interest 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 interest of the purchaser or lessee therein may and shall in case of default of the payment of taxes upon such land be sold

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