

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 railroad 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, employees of said company, and other persons also; and if any person so examined by the governor, or other authorized person, shall knowingly and willfully swear falsely concerning the matter aforesaid, every such person is hereby declared to have committed perjury. And for securing to the state the payment of the aforesaid percentage, it is hereby declared that the state shall have a lien upon the railroad 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; *Provided*, If default be made in the payment of the said tax as herein provided, then, and in that case, the state treasurer may proceed to collect the same as may be provided by law. Such payments shall be in lieu of all taxes due or to become due, and in full of all claims of the state for taxes, or for the grants made to said company. And in consideration of such annual payments, and the acceptance of this act by the said company, as hereinafter provided, the said company and all of its lands, franchises, and property of every nature or kind, real, personal or mixed, shall be forever exempt from all assessments and taxes by the state, or by any county, city, town or village, or other municipal authority of the state.

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, 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 5, 1875.

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## CHAPTER LI.

AN ACT TO TRANSFER TO AND VEST IN THE TAYLOR'S FALLS AND LAKE SUPERIOR RAILROAD COMPANY, CERTAIN SWAMP LANDS HERETOFORE GRANTED TO AID IN THE CONSTRUCTION OF THE BRANCH LINE FROM SOME POINT ON THE LINE OF THE LAKE SUPERIOR AND MISSISSIPPI RAILROAD TO THE NAVIGABLE WATERS OF THE ST. CROIX, WHICH SAID BRANCH LINE, SAID TAYLOR'S FALLS AND LAKE SUPERIOR RAILROAD COMPANY IS AUTHORIZED TO CONSTRUCT.

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

SECTION 1. That the lands pertaining to the branch line of railroad, designated in section two of the act entitled "An act to amend an act entitled an act to incorporate the Nebraska and Lake Superior Railroad Company," approved March eight, in the year of our Lord eighteen hundred and sixty-one, as a branch from the main line (of the Lake Superior and Mississippi Railroad,) to the navigable waters of the Saint Croix, be and the same, to the amount of seven sections per each mile of said branch line, as and when the same is permanently located, is transferred and granted to the Taylor's Falls and Lake Superior Railroad Company, a corporation formed under the general laws of this state for the purpose of constructing said branch line of railroad, to all intents and purposes as the same were granted or intended to be granted to the Lake Superior and Mississippi Railroad Company, with the power to select from the swamp lands in said act named east of the Mississippi river and southerly of Rainy lake lands to make up the deficiency in case said lands are not found applicable to the grant within seven miles of the line of said branch road when the same shall be finally located.

SEC. 2. The said Taylor's Falls and Lake Superior Railroad Company shall have the right at any time to select and designate the swamp lands so granted and pertaining to said branch line, and from time to time to certify the same to the auditor of state, to be held for the benefit of said company, and conveyed from time to time as each five miles of said railroad is completed.

SEC. 3. That the above grant is upon the condition that said company shall fully complete said branch line from some point on the line of said Lake Superior and Mississippi Railroad to the Saint Croix river at Taylor's Falls, as a first class railroad, to the acceptance of the governor of this state, within five years from the time of the passage of this act; *Provided, however,* That conveyances of the quantity of said lands pertaining to each five miles of said line may be made upon proof to the satisfaction of the governor, that any five continuous miles thereof has been constructed as aforesaid.

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

Approved March 9, 1875.