

May 31 of the year following the accrual of the royalty. No such extension of time shall be granted unless as one of the conditions thereof the royalty payor shall guarantee the payment of the tax.

In the event the royalty is paid in ore instead of in cash the tax provided for herein shall be a specific lien upon the ore apportioned to the royalty recipient or, if such ore be not apportioned, upon the royalty recipient's interest in the ore mined, and such ore shall not be shipped from the state of Minnesota unless:

(a) The royalty tax be paid, or

(b) A bond be given to secure such payment, upon a form and with sureties approved by the tax commission, in an amount 25 per cent in excess of the tax commission's estimate of the tax, or

(c) The estimated amount of the tax (such estimate to be made by the tax commission) be deposited with the state treasurer as security for such payment, or

(d) The payment of the tax be guaranteed or secured in some other manner satisfactory to the tax commission.

Sec. 4. Application.—*Nothing in this act shall be construed as amending, modifying, qualifying or in any way affecting the nature or character of the tax imposed by Mason's Statutes of 1927, Section 2392-1 to 2392-13 inclusive.*

Approved April 20, 1931.

CHAPTER 235—S. F. No. 993

An act authorizing the executive council to accept title to certain lands in behalf of the state of Minnesota.

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

Section 1. Executive council to accept lands.—The Executive Council is hereby authorized to accept in behalf of the State of Minnesota, a deed of conveyance to Lot One (1), Section thirty-three (33), Township One Hundred fifty-one (151), North, of Range Forty-five (45) West, of the Fifth Principal Meridian, Red Lake County, Minnesota, and upon which property the United

States Government, pursuant to Act of Congress approved January 31st, 1931, is to erect a monument and historical tablet on the banks of the Red Lake River at the place known as The Old Crossing, to commemorate the signing of a treaty on October 2nd, 1863, between the United States of America and the Chippewa Indians.

Approved April 20, 1931.

CHAPTER 236—S. F. No. 1185

An act authorizing the conveyance to the city of Granite Falls of the former state fish hatchery property in said city.

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

Section 1. Property conveyed to city of Granite Falls.—The maintenance of the state fish hatchery on the bank of the Minnesota River in the city of Granite Falls having been discontinued, and the state having no further use therefor, the governor and the state auditor are hereby authorized and directed to convey by proper deed to said city all the real estate owned by the state whereon said hatchery was situated, together with all rights and easements appurtenant thereto.

Approved April 20, 1931.

CHAPTER 237—S. F. No. 1190

An act to legalize foreclosure sales heretofore made.

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

Section 1. Mortgage foreclosures legalized.—Every mortgage foreclosure sale by advertisement heretofore made in this state, under power of sale in the usual form contained in any mortgage