

whose compensation shall be allowed and paid by said county, and if in the judgment of said commission such plat dedicates streets and public parks, sufficient for the travel and public health on the territory or ground covered by said plat when the same shall be covered by buildings for a city, and that such streets are suitably laid out with reference thereto and to the topography of such streets, and their width, and as far as practicable, to correspond with the streets of any adjoining plat of a town, city or village, the said commissioners shall approve said plat; whereupon the same, if the land covered thereby is within the limits of a city, shall be presented to the common council for acceptance by them; but no plat of any land hereafter laid out, or of land covered by any replating shall be filed or recorded until such approval is had and endorsed upon such plat and signed by said commission, or a majority thereof.

Sec. 3. All acts and parts of acts inconsistent with this act are hereby repealed.

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

Approved March 7, 1881.

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## CHAPTER 360.

AN ACT to cancel certain delinquent taxes in the county of Redwood, and to transfer certain other taxes from said county to the county of Yellow Medicine, and to provide for the collection of the same.

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

SECTION 1. All personal property taxes standing on the tax books of Redwood county, against persons residing in territory formerly included within the limits of said county, but set off from the same by the organization of Yellow Medicine county, are hereby declared null and void, and the auditor of said county of Redwood is hereby authorized to cancel the same.

SEC. 2. The auditor of said county of Redwood shall also make a certified list of all taxes, without interest or penalty, standing against the real property included in territory thus set off, and transmit the same to the auditor of Yellow Medicine county, who shall extend the same against the property described in said list, on the tax books of his county for the year one thousand eight hundred and eighty (1880), and the said taxes so transferred shall be included and collected with the taxes of said year, and when collected shall be distributed the same as other taxes, except the county tax, which shall be remitted to the county of Redwood.

SEC. 3. The auditor of Redwood county shall report the amount of State taxes canceled, as hereinbefore provided, and the amount transferred to Yellow Medicine county, to the auditor of State, who shall thereupon charge the county of Yellow Medicine with the amount transferred, and credit the county of Redwood with the total amount transferred and canceled.

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

Approved February 21, 1881.

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### CHAPTER 361.

AN ACT legalizing certain transfers made to the Saint Paul and Sioux City railroad company.

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

SECTION 1. That the purchases, contracts, and conveyances made in transferring the railroad and operating franchises of the Sioux City and Saint Paul railroad company, and the railroad and franchises of the Worthington and Sioux Falls railroad company, and the railroad and franchises of the Minnesota and Black Hills railroad company, and the railroad and franchises of the Saint Paul, Stillwater and Taylor's Falls railroad company, to the Saint Paul and Sioux City railroad company, and the acts and doings of the boards of directors and of the stockholders of the said companies respectively, in relation thereto, be and the same are, all and singular, hereby ratified and confirmed, and the title thereby acquired and intended to be acquired by such transfers, and each and every of the same, is in all respects legalized and made valid. *Provided*, that nothing in this act contained shall be construed as making the lands held by or in the name of the different railroads, the purchase of which is hereby ratified, more or less taxable than they would have been if this act had not passed, or to diminish, augment or in any way impair the right of the State as against said last named companies on account of any acts heretofore done.

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

Approved February 11, 1881.