

been made on account of sickness or absence of tax-payers, or on account of their failure or refusal to make returns as required by law or otherwise, the board shall have power to make any abatement which the assessors in each case may recommend after examining the person assessed under oath, without regard to the reduction of the assessment below the general aggregate; *Provided*, That the powers of the state board of equalization shall not be affected by any thing contained in this act.

SEC. 4. Each of said persons comprising said board of equalization shall be paid out of the county treasury the sum of three dollars per day for every day's actual service aforesaid.

SEC. 5. After the final adjournment of said board the four persons appointed by the council together with the mayor and county auditor, or a majority thereof shall have power until the first day of September next, with respect to property assessed in St. Paul, upon proper cause shown by the party aggrieved, to make such an abatement of taxes or penalties or both as they may deem just and to order any tax which has been improperly assessed or paid by mistake to be refunded by the county treasurer. *Provided*, That no such abatements shall be made, except upon a written statement of the person aggrieved, subscribed and sworn to, which shall be filed and kept by the county auditor. *And provided further*, That with respect to all property within said county outside of the limits of St. Paul the rights and duties of county commissioners as to abatements under the general laws shall remain unimpaired; *And provided further*, That no abatement of state taxes shall be made without the consent of the auditor of state.

SEC. 6. Sections 8, 9, 10 and 11 of chapter, of an act, entitled "an act to reduce the law incorporating the city of St. Paul, in the county of Ramsey, &c., approved March 5th, 1874," are hereby repealed, and all other acts inconsistent with this act; *Provided*, this act shall not take effect until August 1st, 1876.

Approved March 1, 1876.

CHAPTER CCXIII.

AN ACT TO PROVIDE FOR BUILDING A LEVEE ALONG THE MISSISSIPPI RIVER IN THE SIXTH WARD OF ST. PAUL.

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

SECTION 1. The common council and board of public works of the city of St. Paul are authorized to grade, fill, construct and complete a levee along the Mississippi river in the sixth ward of said city, so as to prevent the overflow of said river, and in their action shall conform to the law regulating the proceedings of said board of public works and

common council in the matter of special assessment for local improvements; *Provided*, That it shall not be necessary to pay the assessments or any part of the cost of said improvements in advance, but said assessments may be made payable in one, two and three years, with seven per cent. per annum interest, under such regulations as the council may prescribe, and no portion of said assessments to be levied upon any property except the bottom land in said ward. *Provided, further*, That during the year 1876, no greater portion of levee shall be put under contract or commenced, than the portion to extend from Bridge street to a point opposite the bluff at or near Yoerg's Brewery, and no greater sum than two thousand dollars shall be expended or contracted to be expended on this portion of said levee during said year.

SEC. 2. The city of St. Paul shall not in any manner be held liable for any expense which may be incurred under this act, but all parties or persons furnishing work or material for such levee, shall only be paid out of and as such assessments are collected, and any contract which may be let for the grading, filling, constructing or completing said levee or any part thereof shall contain a provision expressly declaring that said city shall not be held liable for the contract price or any part thereof, and any contract which does not contain such a provision shall be utterly void.

SEC. 3. Before any contract shall be let or work done under the provisions of this act, the common council of said city shall appoint a board of engineers, one of whom shall be the city engineer of said city who shall examine into the probable effect of the construction of such levee upon the opposite shore of said river, and upon the foundation of the St. Paul bridge, and who shall make out and report to said council a plan of such proposed levee, which if constructed shall be of such formation and in such a place, that the effect upon the opposite shore of said river and upon the foundations of said bridge shall not be injurious.

SEC. 4. Before any proceedings shall be had, work done or contract let under the provisions of this act, the same shall be ordered by a resolution of said council, which shall be voted for by five-sixths [in] number of all the aldermen elected to said council.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 1, 1876.