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 af-

ter its passage.

Approved February 21, 1881.

## 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 af-

ter its passage.

Approved February 11, 1881.