CHAPTER 188.

AN ACT TO AUTHORIZE THE COUNTY COMMISSIONERS OF WILKIN COUNTY TO REFUND CERTAIN TAXES.

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

SECTION 1. That all taxes, both personal and real, levied in Wilkin county for the year one thousand eight hundred and eighty-three (1883), be and the same are hereby abated, and the board of county commissioners of said Wilkin county is hereby authorized to refund to all parties paying taxes in said Wilkin county for the year one thousand eight hundred and eighty-three (1883) the amount of tax so paid, upon proper and satisfactory proof of such payment.

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

its passage.

Approved March 2, 1885.

CHAPTER 189.

AN ACT TO AUTHORIZE THE ST. PAUL AND SIOUX CITY RAILROAD COMPANY AND THE WINONA AND ST. PETER RAILROAD COMPANY TO PARTITION CERTAIN LANDS HELD BY THEM IN COMMON.

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

SECTION 1. The St. Paul and Sioux City Railroad company and the Winona and St. Peter Railroad company, be, and are hereby authorized and empowered to divide and partition the lands held by them in common in this state.

SEC. 2. The said railroad companies may, by their officers, make and execute releases, quit claims or other intruments to interchangeably and effectually partition their said lands, held in common, between themselves, by exchanging section for section, or subdivisions of sections, as may be mutually agreed upon by and between said

companies. Such division and partition of said lands shall not be construed to be a contract, sale or conveyance of said lands within the meaning or intent of any act taxing railroad lands after the same are sold or contracted to be sold.

SEC. 3. This act shall take effect from and after its passage.

Approved March 5, 1885.

CHAPTER 190.

AN ACT AUTHORIZING THE SUPERVISORS OF THE TOWN OF BELL CREEK, IN THE COUNTY OF GOODHUE, STATE OF MINNESOTA, TO CAUSE A SURVEY AND PLAT OF SAID TOWN TO BE MADE, AND TO LEVY A TAX FOR THAT PURPOSE.

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

SECTION 1. That the supervisors of the town of Bell Creek, in Goodhue county, Minnesota, be and hereby are authorized to cause to be made an accurate survey and plat of said township, according to the government subdivision thereof, and have fixed and located proper and permanent monuments at such section corners therein, as they may deem proper.

SEC. 2. That such survey and plat shall be received in all the courts of this state as *prima facie* evidence of the true location of the section lines as subdivision aforesaid, as originally made and estab-

lished by the said government survey.

SEC. 3. For the purpose of paying the expenses of said survey, plat and location of said monuments, the said supervisors of said town are authorized to levy upon the taxable property of said town, such tax, not exceeding one (1) mill on the dollar in any one (1) year, as they may deem expedient.

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

passage.

Approved February 24, 1885.