

## CHAPTER 223.

AN ACT TO LEGALIZE CERTAIN ACTS OF THE OFFICERS OF COOK COUNTY  
IN RELATION TO THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That all acts of the county auditor and other officers of Cook county, having duties to perform relating to the assessment and collection of taxes which have been done or performed in and about restoring to taxation lands situate in said county of Cook which had been treated as delinquent or forfeited to the state of Minnesota, under proceedings instituted by officers of Lake county, to enforce the collection of taxes levied against such lands subsequent to the establishment of said Cook county and prior to the year one thousand eight hundred and eighty-three (1883), and all acts done or caused to be done by the aforesaid officers of Cook county in placing said lands upon the tax duplicate of said county of Cook for the year one thousand eight hundred and eighty-three (1883), in the name of the original owners thereof, be and the same hereby are in all things legalized and made valid to all intents and purposes the same as if said lands had first become subject to taxation in the year one thousand eight hundred and eighty-three (1883); *Provided*, That upon the tax books for the year one thousand eight hundred and eighty-five (1885) the auditor of Cook county shall assess upon said lands all the state taxes accruing against the same for the year for the tax of which said lands were so treated as delinquent and forfeited and for all subsequent years down to the time when said lands were so placed upon the tax books of Cook county.

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

Approved February 28, 1885.