such taking, but shall also consider the advantages, if any, which will accrue to the owner or owners of such property so taken, or to persons interested therein or having liens thereon, from the proposed park improvement. When their view and hearing shall be concluded, they shall determine and appraise the amount of damages to be paid to the owner or owners of each parcel of property proposed to be taken or which may be damaged by such improvement."

SEC. 2. That section five (5) of said act be and the same hereby is amended by inserting after the word "parkways," in the second (2d) line of said section, the words, "for the purchase of machinery, tools and implements to be used for improving the same, and for the cost of improvements of parks in said city."

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

Approved April 17, 1891.

# CHAPTER 260.

### [S. F. No. 797.]

### AN ACT MAKING ALL MUNICIPAL CORPORATIONS IN THE COUNTY OF SIBLEY SEPARATE ELECTION DISTRICTS, AND TO PROVIDE FOR THE ELECTION OF ASSESSORS THEREIN.

#### Be it enacted by the Legislature of the State of Minnesola:

SECTION 1. All municipal corporations in the county of Sibley, to-wit, the villages of Green Isle, Arlington, Gaylord, Winthrop and Gibbon, and the city of Henderson, are hereby declared to be separate election districts; and each of said municipal corporations shall constitute one (1) election district for all elections, both general and special; and each and all of said municipal corporations shall be separate and distinct corporations and separate from the township in which the same may be located, for all purposes.

SEC. 2. That portion of any town affected by this act which shall not be included within the limits of any municipal corporation affected thereby shall hereafter constitute a town and an election district, and be subject to all general laws of the state now or hereafter in force relating to towns.

SEC. 3. In case of any existing indebtedness against the town in which any municipal corporation affected by this act is situated, and where such indebtedness is evidenced by any form of obligation, it shall be the duty of the county anditor to apportion, for the purpose of taxation, the respective liability of such town and municipal corporation, which shall be apportioned in proportion to the existing valuation of real estate and personal property in such town and municipal corporation respectively, as appears by the last assessment; and thereafter, as such obligations mature, it shall be the duty of the county anditor to extend a tax for the purpose of meeting such obligation against the property of such town and municipal corporation respectively, upon a basis of such apportionment. SEC. 4. Where the place of holding the last election within any such town, or the place appointed by the electors of such town for holding the next election therein, is within the boundaries of any municipal corporation affected by this act, the supervisors of such town shall forthwith designate a place for holding the election within said town, and shall notify the governor of this state and the clerk of their town of the place so designated, and the next election within said town shall be held at such place; *Provided*, *however*, that when any town affected by this act shall own a town hall or other town building within the limits of any municipal corporation affected by this act, such town hall or other building may be used as the place for holding all elections by such town, unless the voters of such town shall designate some other place for holding such elections.

SEC. 5. The municipal corporations affected by this act shall each elect an assessor at their election for municipal officers, who shall qualify and possess all the powers of assessor and make assessments within said municipal corporations as provided by law.

SEO. 6. This act shall take effect and be in force from and after the second (2d) Tuesday in March, A. D. one thousand eight hundred and ninety-two (1892).

Approved April 14, 1891.

## CHAPTER 261.

[S. F. No. 22.]

## AN ACT TO CONFIRM, LEGALIZE AND VALIDATE ALL ASSESSMENTS FOR LOCAL IMPROVEMENTS MADE BY THE VILLAGE COUNCIL OF THE VILLAGE OF LAKESIDE, ST. LOUIS COUNTY, DURING THE YEAR EIGHTEEN HUNDRED AND NINETY (1890).

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

SECTION 1. All assessments for local improvements, including construction of sidewalks and sewers, and grading and otherwise improving streets, avenues and alleys, made or levied by the village council of the village of Lakeside, St. Louis county, during the year eighteen hundred and ninety (1890), be and the same are hereby in all respects confirmed, legalized and validated, as fully as if the same had been previously fully authorized by law and all proceedings in reference to the imposition and levy of such assessments had been had in conformity to law.

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

Approved January 24, 1891.