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