Whereas, Justice to the present owners demands that these taxes should be cancelled for the purpose of clearing the tax records and removing the clouds and claims against said tracts;

Therefore,

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

Section 1. That the board of county commissioners of Freeborn county, Minnesota, be, and the said board are hereby authorized, empowered and required to cancel all such taxes appearing on the tax records of said Freeborn county, to be unpaid for all years prior to the year one thousand eight hundred and seventy (1870), as the county auditor, and county attorney of said county shall, upon a careful inspection and examination, recommend to be so cancelled.

Said county auditor and county attorney shall have the power to call for any affidavits or other proofs relative thereto, as in their judg-

ment they may deem proper.

Sec. 2. The county auditor is hereby authorized and required to cancel from the records in his office all such taxes as said board of county commissioners shall cancel under section one (1) of this act.

SEC. 3. It shall be the duty of the county auditor to prepare a list of the amount of state taxes, as near as can be ascertained from the records, so cancelled under section one (1) of this act, and transmit the same to the state auditor, whereupon the state auditor shall give the said county of Freeborn credit for so much of said state taxes as shall have been cancelled, which said credit shall be applied upon the amount that shall appear to be due from said Freeborn county to the said state for the year for which said taxes shall be cancelled under this act

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

Approved Feb. 25th, 1887.

## CHAPTER 221.

[H. F. No. 872.]

AN ACT AUTHORIZING THE CITY OF MINNEAPOLIS TO PURCHASE OR CAUSE TO BE CONDEMNED, TAKEN AND APPROPRIATED FOR STREET PURPOSES, A PORTION OF THE LAYMAN CEMETERY, SO CALLED, IN SAID CITY.

TWHEREAS, The cemetery in the city of Minneapolis known as the Layman Cemetery, consisting of twenty (20) acres, more or less, situate in the southwest corner of section thirty-six (36), township

twenty-nine (29), range twenty-four (24), was laid out and platted when Lake street, which forms its southern boundary, was only sixty-six (66) feet in width; and

Whereas, Said city of Minneapolis is desirous of improving said Lake street, and widening it for its entire length from the Mississip-

pi river to Lake Calhoun in said city; and

Whereas, To give said street a uniform width of from eighty (80) to one hundred (100) feet it will be necessary to appropriate for street purposes a portion of said cemetery from the south side thereof, not exceeding seventeen (17) feet in width; and

Whereas, No interments have been made in said cemetery within the portion thereof that will be required for widening and improving

said Lake street; Therefore,

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

SECTION 1. That the city council of said city of Minneapolis be and is hereby authorized and empowered to purchase, or cause to be condemned, taken, and appropriated for street purposes, so much of said cemetery grounds, from the south side thereof, not exceeding a strip or piece seventeen (17) feet in width, the entire length, east and west, as may be necessary to widen said Lake street where it adjoins said cemetery, so as to make the north line of said street uniform with the north line thereof either east or west of said cemetery.

Sec. 2. The proceedings for condemnation of said portion of said cemetery for said street improvements shall be such as are now pro-

vided by law for taking private property for street purposes.

SEC. 3. That all acts or parts of acts in conflict with this act, including any and all provisions of the charter of said city of Minneapolis that are in conflict with the provisions of this act, are hereby repealed.

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

its passage.

Approved March 4th, 1887.

## CHAPTER 222.

[H. F. No. 527.]

AN ACT TO AUTHORIZE THE COUNTY COMMISSIONERS OF THE COUNTIES OF WILKIN, CLAY, NORMAN, POLK, MARSHALL AND KITTSON TO PAY ONE-HALF THE EXPENSES OF A TOPOGRAPHICAL SURVEY FOR DRAINAGE PURPOSES, AND TO LEGALIZE THE ACTION OF COUNTY COMMISSIONERS WHO HAVE ALREADY MADE SUCH PAYMENT IN SAID COUNTIES.

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

SECT ON 1. That the board of county commissioners of the counties of Wilkin, Clay, Norman, Polk, Marshall and Kittson, are hereby