No. 416, S.]

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## CHAPTER 415.

AN ACT to exempt from taxation lands possessed and used by cities and villages for public parks and grounds and to authorize the cancellation of certificates of sale of such lands for unpaid taxes.

The people of the state of Wisconsin represented in senate and assembly do enact as follows:

What lands exempt; cancellation of certificates, power of county board. SECTION 1. Any and all lands owned and possessed, exclusively for the public use as public parks or grounds by any city or village in this state shall hereafter be exempt from taxation. Any certificate or certificates of sale of such lands for unpaid taxes now or hereafter held by any county board may be canceled by the vote of a major part of the supervisors of such board in the discretion of such board and upon application therefor by the city or village having possession of such lands.

**Conflicting laws repealed.** SECTION 2. All acts or parts of acts contravening the provisions of this act are hereby repealed.

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

Approved May 14, 1901.