

and the opinion of the County attorney, all of said papers referring the tax on the above named Railroad having been filed in the Office of the County Clerk, be spread upon the Commissioners records of this days proceedings.
The following is a copy of the Opinion of J. W. Green County attorney, above referred to.

Lawrence October 10-79

To the Hon Board of County Commissioners of Douglas County.

In answer to the question put to me by your Hon. body as to the power of the Commissioners of this County to compromise the tax assessed against the St. Louis Lawrence and Western Rail Road Company, I would say that the law of 1874 made all railroad tracks &c real property for the purposes of taxation see Chap Laws of 1874. The track road bed &c of said rail road Company was sold at the regular tax sale of real property for that year and the Certificate was taken by the County for that year where it still remains.

Chap. 415 Laws of 1879 provides for the disposition of lands sold to the County, which shall remain unredeemed for three years from the date of such sale. I am of the opinion that this Rail Road property may be treated as other real estate and that under the last above mentioned law the County Commissioners have the power to permit the owner to redeem said property for any sum less than the legal tax and interest thereon, as shall be in their judgment for the best interest of the County.

All railroad tracks, road beds &c. within the state were for the purposes of taxation for the year 1874 real property, and as such come within the provisions of Chapter 43 Laws of 1879.

I am further of the opinion without going into the reasons therefor, that the sale of this property for the year 1874 is invalid. See Opinion of Hon N. T. Stephens in case of Ross vs. Gilbert & Gay decided June Term District Court Douglas County 1879.

Very Respectfully
(signed)

J. W. Green
Co Atty

Board adjourned until Monday Morning at 9 O'clock

Albert B. Brooks John Skelton

Deputy Co Clerk Chairman