

auditor, who shall compare the same with the statements received for by the treasurer on file in the auditor's office, and each tract or lot of real property against which the taxes, or any part thereof, remain unpaid, shall be deemed delinquent, and any auditor who shall make out and deliver any statement of delinquent taxes without including therein the penalties imposed by law, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amount of any items omitted."

Sec. 3. **Same.**—That Laws of 1931, Chapter 315, Section 1, be amended so as to read as follows:

"Section 1. The rate of interest on delinquent real estate taxes levied in the year 1930 and is hereby fixed at ten per cent per annum *and the rate of interest on delinquent real estate taxes levied in the year 1932 and subsequent years is hereby fixed at eight per cent per annum.* All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding in connection with the payment, collection, sale, or assignment of delinquent taxes, or the redemption from such sale or assignment are hereby amended to correspond herewith. Provided, that in calculating such interest for any fractional part of a year *on taxes levied in 1930* it shall be calculated on the basis of five-sixths of one per cent for any month or major fraction thereof, *and in calculating such interest for any fractional part of a year on taxes levied in 1932 and subsequent years it shall be calculated on the basis of two-thirds of one per cent for any month or major fraction thereof.*

Provided; that such interest shall be calculated from the first day of March following the year in which the taxes become due and no interest shall be charged on penalties accrued and only on the amount of taxes and costs authorized by law."

Sec. 4. **Application.**—*The provisions of this Act shall not apply to the taxes levied for a specific year, the time and method of payment of which, or the penalties and interest on which, are provided for or fixed by any other valid Act.*

Approved March 27, 1933.

CHAPTER 122—S. F. No. 142

An act creating a fund for the relief of sick, disabled or retired policemen; creating pensions for disabled or retired policemen and their widows and children under 16 years of age; and for disabled or retired police matrons and their children under

16 years of age; and creating pensions for the widows of the policemen who have died while in the service and for their children under 16 years of age, in villages now or hereafter having a population of more than 5,000 inhabitants, and having an assessed valuation of more than \$8,000,000.00, exclusive of money or credits. Be it enacted by the Legislature of the State of Minnesota:

Section 1. Police pension fund created in certain villages.—That Section 1, Chapter 48, Laws of 1931, be amended so as to read as follows:

“Section 1. In every village in this state now having or hereafter having a population of over 5,000 inhabitants and an assessed valuation of more than \$8,000,000, there may be created a police pension fund which shall be managed, controlled and distributed in accordance with the provisions of this Act; however, if any such paid police department of any village within the classifications of this act shall become duly incorporated as a Policemen’s Relief Association under and pursuant to this act, and thereafter such village shall adopt a home rule charter or shall become incorporated as a city of the second, third, or fourth class the provisions of this act shall remain in full force and effect as to such relief associations incorporated therein.”

Sec. 2. Association to have control of pension fund.—That Section 6, Chapter 48, Laws of 1931, be amended so as to read as follows:

“Section 6. Said association through its officers shall have full charge, management and control of the pension fund herein provided for, which said fund shall be derived from the sources herein stated: From gifts of real estate or personal property, and from the rents and sales thereof or the income therefrom. It shall also be the duty of the village recorder, treasurer or other disbursing officer of such village where a police relief association has been duly incorporated and organized under the provisions of this Act, to deduct each month from the monthly pay of each member of such police department who is a member of the association and entitled to the benefits therefrom, a sum equal to one per cent of such monthly pay and to place the same to the credit of said police pension fund; it shall also be the duty of every police officer receiving any reward for services, in making arrests or otherwise, to pay unto said police pension fund all such rewards, and it shall be the duty of the chief of police of any such village to place to the credit of and pay into such police pension fund all moneys coming into the hands of the police, when the same shall have been unclaimed for a period of six months, and to sell all unclaimed property coming into the hands of the police when the same shall

have been unclaimed for a period of six months, and place the proceeds thereof to the credit of said police pension fund.

The Village Council or other governing body of such city shall each year, at the time the tax levies are made for the general revenues of the village, levy within the limits now permitted by law, a tax of one tenth of a mill on all the taxable property of such village, the amount of which tax shall not in the aggregate exceed the sum of Six Thousand Dollars (\$6,000) per annum, and which levy shall be transmitted to the County Auditor of the county in which the village is situated at the time the other tax levies are transmitted and shall be collected and the payment thereof shall be enforce in the same manner as the other taxes of such village. The Village Treasurer, when the moneys derived from such tax are received by him, shall credit the same to the Police Pension Fund, together with all penalties and interest collected thereon, *in the following manner: of the first levy made after the passage of this act, in all villages within this act and having a population of less than 10,000 inhabitants, a sum not to exceed Seven Hundred Dollars (\$700.00), may, at the discretion of the Board of Trustees of said relief Association, be placed to the credit of the general fund of said association, and the balance of said levy, as well as all subsequent levies, shall be credited to the special fund of said association, and said moneys shall not be withdrawn from said fund or transferred to any other fund, except for the purposes of this act.*

If at any time the balance on hand of the fund so raised by taxation as in this section provided, together with other resources, exceeds the sum of Fifty Thousand Dollars (\$50,000), then as often as this shall occur the levy of said sums shall be omitted for any year in which said condition shall exist, and if at any time the whole amount of the sums that may be raised by taxation in any year is not needed for the purposes of this Act and the maintenance of the said fund at Fifty Thousand Dollars (\$50,000) then said sum so to be raised by taxation in any such year shall be proportionately reduced to such amount as will be sufficient to carry out the provisions thereof.

The Village Treasurer shall, upon written direction of the governing board or Board of Directors of said Association, invest said funds in such interest bearing securities as are specified from time to time by the said Board of Directors, provided that the same shall be such securities as are prescribed from time to time by the statutes of Minnesota as securities for investments of the State Board of Investment."

Sec. 3. Board of directors.—That Section 7, Chapter 48, Laws of 1931, be amended so as to read as follows:

"Section 7. The governing board or Board of Directors of said association then incorporated shall consist of five members, to be elected annually, who shall first hold their offices for one, two, three, four and five years, respectively, and thereafter each for a five-year term, or until the successor of each is duly elected and qualified, who shall serve without compensation and shall be active members of said Paid Police Department, and the Mayor or President and Village Treasurer shall be ex-officio members of said Board, and the Village Treasurer shall be the custodian of all funds of said association and shall disburse the same as directed by said Board. *The said Village Treasurer shall give bond to the Board of Trustees in an amount not less than the total balance of funds owned and belonging to such relief association as shown by its last annual statement, conditioned for the faithful discharge of his duties during his continuance in office and for the payment without delay to the officer or persons entitled by law, thereto, of all moneys belonging to said relief association, which shall come into his hands by virtue thereof, provided that the premium for said bond may be paid by the said Board of Trustees out of the special fund of said association.* All vacancies occurring in the elective membership of said Board shall be filled by a special election called for that purpose. None of said members shall be eligible to vote upon any question relating to his benefits hereunder."

Approved March 28, 1933.

CHAPTER 123—H. F. No. 642

An act to amend Mason's Minnesota Statutes of 1927, Section 7010, relating to the compensation of jurors.

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

Section 1. **Compensation of jurors.**—That Mason's Minnesota Statutes of 1927, Section 7010, be and the same hereby is amended so as to read as follows:

7010. Each grand and petit juror shall receive *three dollars* per day, including Sundays, for attendance in district court, and ten cents for each mile traveled in going to and returning from court in counties having a population of less than two hundred twenty-five thousand, and two (\$2.00) dollars per day in counties having a population of more than two hundred and twenty-five thousand and less than three hundred and fifty thousand and three (\$3.00) dollars per day and mileage as above set forth, in counties having a population of over three hundred and fifty thousand, the distance to be computed by the usually traveled route, and paid out of the