

debtedness in connection therewith and legalizing such certificates of indebtedness.

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

Section 1. Proceedings legalized.—In all cases where a county has heretofore, acting through its County Board, determined to issue certificates of indebtedness of such county for the purpose of paying townships within said county certain sums of money, which said townships had heretofore advanced to the county to aid in the construction of county aid and state aid roads, which indebtedness of such county was outstanding and unpaid on the first day of December, 1932, and has by resolution provided for the issuance and delivery thereof to such townships, such proceedings already had are hereby legalized and declared to be valid and in full force and effect, and that the County Board of any such county is hereby authorized to complete the proceedings for the issuance of such certificates of indebtedness in accordance with such resolution and to issue the certificates of indebtedness of such county in such amount as may be in the judgment of the County Board necessary to fund such outstanding indebtedness, provided that the first of such certificates of indebtedness shall not become due until 1934 and the last shall become due not later than ten years thereafter; provided further that within one year after the issuance of such certificates of indebtedness the County Board shall levy a tax for the payment thereof in the manner prescribed by Mason's Minnesota Statutes of 1927, Section 1938-7.

Sec. 2. Not to affect pending actions.—This Act shall not apply to or affect any action or proceedings now pending in which the validity of such proceedings or bonds is questioned.

✓ Approved April 1, 1933.

CHAPTER 146—H. F. No. 757

An act to amend Laws 1931, Chapter 244, authorizing the payment of pension and retirement allowances to the surviving spouse, dependents, heirs and nominees of certain deceased employees of cities of over 50,000 inhabitants.

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

Section 1. Pension and retirement allowances to surviving spouse, etc.—That Laws 1931, Chapter 244, be and is hereby amended so as to read as follows:

Section 1. Every city of this state now or hereafter having over 50,000 inhabitants, which has heretofore adopted or shall hereafter adopt a system of paying pensions and retirement allowances to retired municipal employees pursuant to Laws 1919, Chapter 522, or said act as amended, acting by and through its city council or chief governing body of the city, and the pension and retirement board in charge of such system are hereby authorized and empowered to pay pensions and retirement allowances to the surviving spouse, dependents, heirs or nominees of any employee of the city in the contributing class who has heretofore died *or who may hereafter die*, before attaining the minimum age for retirement on a service pension under the provisions of said Act or said Act as amended, and who has rendered or shall have rendered services to and been in the employ of the city, for 20 years or more prior to the date of his or her decease, and whose death was not or shall not be caused by an accident which occurred or shall occur while such employee was or shall be engaged in the performance of his or her duties as such employee.

The amount of such pensions and retirement allowances hereby authorized shall be the net amount of personal contributions made by such employee under the provisions of said Act or said Act as amended, prior to his or her decease, and interest thereon, and the net amount of the contributions made by the city in respect to such employee, with interest thereon. Such pensions and retirement allowances shall be calculated and determined in the same manner as provided in said Laws 1919, Chapter 522, as amended, for the calculation and determination of pensions and retirement allowances becoming payable under the provisions of said Act and said Act as amended.

It shall be the duty of the governing body of the city to levy annually a tax on the taxable property in the city sufficient to pay all pensions and retirement allowances hereby authorized, in addition to all other taxes authorized to be levied by said Chapter 522 and said Act as amended; and it shall be the duty of the retirement board of the city to administer the proceeds of such additional taxes and cause the same to be paid to the person or persons entitled thereto under the provisions of this Act and said Chapter 522 and said Act as amended.

Approved April 1, 1933.

CHAPTER 147—H. F. No. 961

An act relating to the rate of tax levy in counties containing not less than 27 nor more than 29 congressional townships and having a population of not less than 26,000 nor more than 27,000 inhabitants.