11,000 and not more than 13,000 inhabitants according to the last federal census, having not less than 13 and not more than 15 whole or fractional congressional townships, and having an assessed valuation of less than \$6,000,000, not having an adequate tract index to provide such adequate tract index.

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

Section 1. Board of county commissioners may provide tract index in certain cases.—The board of county comsioners of any county in this state now or hereafter having a population of not less than 11,000 and not more than 13,000 inhabitants according to the last federal census, having not less than 13 and not more than 15 whole or fractional congressional townships, and having an assessed valuation of less than \$6,000,000 which does not have an adequate tract index, belonging to the county, in the office of the register of deeds, of lands within such county, is hereby authorized and empowered to cause or have such adequate tract index made and may hire, employ or contract with any competent person or persons, without advertising therefor, to prepare and make such adequate tract index and may require such person or persons to furnish a bond in such form and with such sureties as the county board shall designate and approve.

Approved January 13, 1936.

CHAPTER 20—H. F. No. 99.

An act to amend Mason's Minnesota Statutes of 1927, Section 1442-15, as amended by Laws 1933, Chapter 328, Section 5, relating to the payment of retirement allowances to employees of cities of the State of Minnesota having over 50,000 inhabitants.

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

Section 1. Retirement allowances.—Mason's Minnesota Statutes of 1927, Section 1442-15, as amended by Laws 1933, Chapter 328, Section 5, is hereby amended so as to read as follows:

"1442-15. Employees of the city shall be divided into a contributing class, a non-contributing class and an exempt class.

The contributing class shall consist of all employees not included in either of the other two classes, and shall be subdivided into present incumbents, employees in the service of the city at the date this act becomes effective therein, who elect to become contributors to and prospective beneficiaries of the fund created by this act, and future entrants, employees who enter the service of the city subsequent to the date this act becomes effective therein.

The non-contributing class shall consist of all employees, including common laborers, whose individual pay or compensations do not exceed \$750 per annum, provided that when the compensation of an employee who is paid on a monthly basis equals or exceeds \$62.50 per month on a 12-month basis, such employee shall be classified as a contributor and shall from and after such time contribute to the fund and assume all the obligations imposed upon and be entitled to all the benefits conferred upon members of the contributing class, as herein and in this act specifically set forth.

Provided, further, that from and after the end of the calendar year in which the average annual compensation of an employee who is paid on a day basis equals or exceeds \$750 per calendar year during his period of service with the city, such employee from and after such date shall be classified as a contributor and shall assume all the obligations imposed upon and be entitled to all the benefits conferred upon members of the contributing class, as herein and in this act specifically set forth.

Any employee in the non-contributing class may, upon written application filed with the retirement board prior to attaining the age of 50 years, elect to become a member of the contributing class, and shall then assume all the obligations imposed upon and be entitled to all the benefits conferred upon members of the contributing class, as herein and in this act specifically set forth. Provided, that any employee in the non-contributing class who has attained the age of 50 years at the time of the passage of this act shall have one year from and after its passage to make said election. Such election, when made, shall be final and irrevocable.

The exempt class shall consist of:

(a) Employees who are members of, or who are eligible to become members of, an organization or association on behalf of which a tax is levied against the city for the purpose of paying retirement allowances to disabled or superannuated employees.

- (b) Persons filling elective positions.
- (c) Persons serving without pay.
- (d) Persons serving on executive boards.
- (e) Pupil nurses, internes and staff physicians employed at the city hospitals.
- (f) Employees in the service of the city at the time this act is adopted, who, after its adoption, have not given written notice of a desire to accept the provisions of this act.
 - (g) Persons not citizens of the United States."

Approved January 13, 1936.

CHAPTER 21-H. F. No. 100.

An act to amend Mason's Minnesota Statutes of 1927, (1934 Supplement), Section 1442-21, Subdivision (b), relating to the payment of retirement allowances to employees of cities of the State of Minnesota having over 50,000 inhabitants.

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

- Section 1. Payment of retirement allowances.—Mason's Minnesota Statutes of 1927, (1934 Supplement), Section 1442-21, Subdivision (b), is hereby amended so as to read as follows:
- "(b) Any employee who becomes entitled to a retirement allowance, and who retires without having paid into the retirement fund the full amount required by this act, shall have the option of electing to receive such allowance (a) on the basis of the actuarial equivalent of the net balance of debits and credits to his or her account at that time, or (b) on the basis of the actuarial equivalent of the total credits at date of retirement, initial and successive installments of the allowance to be applied on any indebtedness of such employee to the retirement fund until such indebtedness is paid, any installments so credited to be treated as if actually paid to the annuitant entitled to such allowance. Any payments heretofore made which would have been valid had this amendment been in force at the time of making the same are hereby validated in the same manner as if the same had been made subsequent to the passage of this amendment.

Approved January 13, 1936.