heirs thereof the net amount to the credit of said employe at the time of his or her death, provided that said employe shall have fulfilled all conditions as to age, service and participation requisite for retirement on a service pension. In the absence of heirs of such employe that portion of the amount to the credit of said employe on which the pension is to be based as defined in paragraph (d) hereof and that portion on which the supplementary allowance, if any, is to be based as defined in paragraph (e) hereof shall be cancelled and the city shall be liable for only the balance of such credits.

(h) Except as otherwise provided in this act, the service of each 'present incumbent' shall be calculated from the date in service from which said employe elects to claim credit and the amount of service of each future entrant shall be calculated from the date of original appointment. Said service shall include periods of service at different times and service for one or more departments, branches or independent boards of the municipality. It is further provided that in computing length of service of contributing employes for the purpose of this act, periods of separations from the service shall not be included.

(i) Retirement allowances as herein provided shall be paid in monthly installments and checks shall be issued and mailed to the last known address of each beneficiary on the first *business day* of the month succeeding the month in which his or her allowance is authorized; provided, however, that where a beneficiary is laboring under legal disabilities said monthly installments in such cases may be paid to the duly appointed guardian."

Sec. 2. That this act shall take effect and be in force from and after is passage.

Approved March 2, 1937.

CHAPTER 52-H. F. No. 421

An act authorizing the payment of retirement allowances in certain cases 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 allowance may be left on deposit in fund.—Any member of the contributing class who becomes permanently separated from the service of any city to which this act applies, after twenty or more years of service for such city, may, by an instrument in writing filed with the Municipal Pension and Retirement Board within thirty days after such separation becomes permanent, elect to allow his or her contributions to such fund to the date of separation to remain on deposit in such fund.

Sec. 2. Retirement allowance for city employees.—If a member of the contributing class makes the election herein and in the preceding section provided for, he, upon attaining the age of fifty-five years, or someone acting in his behalf, shall make application for such retirement allowance in the manner provided for by Section 1442-19, Mason's Minnesota Statutes of 1927. In the event such contributing member, after twenty years of service, becomes separated from the city after having attained the age of fifty-five years, he or someone acting in his behalf shall make the application within the time and in the manner provided for herein. Such retirement allowance shall be the actuarial equivalent of the city's contribution and the member's deposit, as they were on the date the separation becomes permanent, plus interest, as provided for in Section 1442-22, 1934 Supplement to Mason's Minnesota Statutes 1927.

Sec. 3. Payment to heirs.—If such contributing member dies before reaching the age of fifty-five years, or having attained the age of fifty-five years without having made the election provided for herein, there shall be paid to his or her heirs, as defined in Section 1442-13, subdivision (t), 1934 Supplement to Mason's Minnesota Statutes 1927, the total amount to his or her credit on the date of his or her death. In the absence of heirs, that portion of the credit contributed by the city shall be cancelled, and the balance as it was on the date of separation shall be paid to the contributor's estate. The interest credit accrued from the date of separation to the date of death on such member's deposit shall be withheld and credited to the reserve for loss on investment account.

Sec. 4. Withdrawal of desposits.—Such contributing member may, after electing to receive a retirement allowance as provided herein, make application to withdraw his or her deposit before reaching the age of fifty-five years, at which time that portion contributed by the city shall be cancelled and one-half the interest credited on his or her deposit on date of separation to date application is made to withdraw such credit shall be withheld and shall be credited to the reserve for loss on investment account of such fund.

Sec. 5. Rights forfeited on withdrawal.—If such deposit is withdrawn before retirement, the retirement rights shall be forfeited unless such employee returns to the service of the city and again becomes a contributing member to the fund and re-deposits the amount withdrawn, plus four per cent compound interest from date of withdrawal to date of reinstatement to the service of the city.

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Sec. 6. Retirement allowance for disabled persons.—If such contributing member, after becoming permanently separated from the service of the city and after electing to receive a retirement allowance as provided herein, becomes totally and permanently disabled for any cause before reaching the age of fifty-five years, he or she shall be entitled to receive such retirement allowance before reaching the age of fifty-five years, upon application to the Municipal Pension and Retirement Board and certified by the medical board provided in such act. Such retirement allowance shall be the actuarial equivalent of the total credit to his or her account on the date application for such retirement allowance is made.

Approved March 2, 1937.

CHAPTER 53-H. F. No. 420

An act to amend 1934 Supplement to Mason's Minnesota Statutes of 1927, Section 1442-16, relating to the payment of retirement allowance to employes 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. Law amended.—That the 1934 Supplement to Mason's Minnesota Statutes of 1927, Section 1442-16, is hereby amended so as to read as follows:

"1442-16. Retirement allowance for employes in the noncontributing class including common laborers.—A retirement allowance, payable in equal monthly installments shall be granted to any laborer or other employe in the non-contributing class who satisfies the conditions hereafter specified.

Such retirement allowance shall be the actuarial equivalent of the accumulated amount of monthly installments of \$12.50 throughout the period of service of the retiring employe, accumulated to the date of retirement at four per cent compound interest; provided, that no such allowance shall exceed \$500.00 per annum, nor be less than \$360.00 per annum.

Upon receipt of proof of death of any common laborer or other employe in the non-contributing class who has fulfilled the minimum age and service requirements for retirement on an allowance, (a) who is employed by the city, or (b) who is temporarily separated from the service of the city, or (c) who has been retired on an allowance, shall be paid to the heir or heirs of such employe or to such trustee or trustees as the retirement board may select, the sum of \$150.00.