the market value of bonds specified in subdivisions 1 and 3; and in all loans reserving the right at any time to declare the indebtedness due and payable when in excess of such proportion or upon depreciation of security.

Approved April 2, 1943.

CHAPTER 280—H. F. No. 726.

An act relating to police pensions in cities of the first class in certain counties.

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

Section 1. Amount of police pension in certain cities of the first class.—Any police relief association or police pension relief association, now in existence and incomporated according to law, in any city of the first class in this state having and operating under a charter adopted in pursuance of Section 36, Article IV of the Constitution of Minnesota which is situated in a county having a population of not less than 450,000 inhabitants and an assessed valuation, including monies and credits, of more than \$450,000,000, may pay out of and from any funds it may have received a service, disability, or dependency pension in such amounts and in such manner as its articles of incorporation or the constitution and by-laws shall designate, not exceeding the following sum per month to each pensioned member who shall have reached the age of 50 years or more and served 20 years or more in such department, or the widow, and children under 16 years of age:

A sum equal to one-half of the monthly compensation allowed such member as salary at the date of his retirement, when such member shall have arrived at the age of 50 years or more and served as a member of such paid municipal police department for a period of 20 years or more in the police department of the city in which such relief association shall be so organized or is so in existence, or who has been permanently disabled physically or mentally because of any injury received or suffered while a duly authorized member of such paid municipal police department so as to render necessary his retirement from active police service. Any such member who has been a member of such paid municipal police department for 20 years or more and who shall sever his connection with such paid municipal police department before he shall have attained the age of 50 years, shall be eligible to the benefits

of such police relief association of such city when he arrives at the age of 50 years. If any member retires under the provisions of the act before he has served one year in the grade in which he is serving when he retires, he shall receive the same compensation as though he had retired in the next lower grade. No retired member shall receive less than \$85, nor more than \$90; but, commencing April 1, 1943, each retired member shall receive \$85, per month. These monthly basic payments may be increased by adding to the basic pension as follows:

- (1) The sum of \$1.80 per month for each year of active duty over 25, and not more than 30, years;
- (2) The sum of \$2.60 per month for each year of active duty over 30, and not more than 35, years.

The by-laws of any association may provide for these increases, or any portion thereof. In no event shall the total pension exceed the sum of \$90 per month.

- Sec. 2. Military service to be counted.—In the case of any applicant for a service pension who, following his entry into the service of any such police department, has served in the military forces of the United States in any war or national defense emergency subsequent to January 1, 1940, and thereafter returns honorably discharged from such service and resumes active duty in such police department, the period that such applicant has served in such military or defense emergency service shall be counted in computing the period of service herein provided for, but during such period of military or defense emergency service, he shall not be considered as an active member of his association.
- Sec. 3. Payments to widows and minor children.—The pension herein provided for shall be paid to any widow, or child under 16 years of age, of any such pensioned and retired member of the police department, or to any widow, or child under 16 years of age, of any member who dies while in the service of the police department of any such city, or to any widow, or child under 16 years of age, of any member who, after having been a member of such paid municipal police department for 20 years or more, shall sever his connection with such paid municipal police department and who shall die before he arrives at the age of 50 years, and such widow or child shall receive the following sum:

\$40 per month to such widow and \$10 per month to each of such children under 16 years of age. Where such widow and such children reside together the money herein required to be paid to such children shall be paid to such widow for the support of such children, but the money paid to such widow for herself and such children shall not exceed \$75 per month in all. In the event any such widow remarries she shall receive no further benefits under this law.

- Sec. 4. Pension fund not to be used for other purposes.— No police pension fund shall be used for any other purpose than for the payment of service, disability, or dependency pensions as herein provided.
- Sec. 5. Who are members.—The word "member," as used in this act, includes police women, police matrons, and assistant police matrons.
- Sec. 6. Subdivision 1. Who not entitled to pension.—The pensions authorized by this act shall not be paid to any person while drawing salary in any amount from such city as an employee in any police department or from any department of the state or any county or municipality therein as an employee. This provision shall not affect the status as a pensioner of any person whose status as a pensioner has been fixed by retirement while another provision of law was in effect.
- · Subd. 2. No member shall be entitled to such pension after he removes his residence from the United States.
- Subd. 3. No member who has been convicted of a felony shall be entitled to such pension during the period of his incarceration in any penal institution as punishment for the commission of such felony; provided, that no widow, or child under 16 years of age, of any member who shall have been so convicted of a felony, shall be deprived of their pension rights under this act by reason there-of unless such widow, or child under 16 years of age, shall have been a party to the commission of such felony, and provided further that where such member so convicted of a felony is receiving a pension at the time of his conviction his wife, or child under 16 years of age, who has not been a party to the commission of such felony shall receive the pension provided for herein in the event of the death of such member.
- Subd. 4. No person receiving the pension referred to in this act shall receive or be entitled to receive any other or further pension or relief from the relief association paying such pension.
- Sec. 7. Subdivision 1. Relief Association to have charge of pension funds.—The relief association herein referred to, through its officers, shall have full charge, management, and control of the pension fund herein provided for, which funds shall be derived from gifts of real estate or personal property, rents, money, or other sources. It shall be the duty of the treasurer of any city affected by this act to deduct each month from the monthly pay of

each member of the police department of such city a sum equal to three per cent of such monthly pay and place the same to the credit of the police pension fund; it shall be the duty of every police officer receiving any reward for services in making arrests, or otherwise, to place to the credit of the police pension fund all such rewards, and it shall be the duty of the chief of police of any such city to place to the credit of the police pension fund all monies falling into the hands of the police that remain unclaimed for a period of six months and sell all unclaimed property falling into the hands of the police when the same is unclaimed for a period of six months and place the proceeds thereof to the credit of the police pension fund.

Subd. 2. An amount or sum sufficient to pay pensions due and payable in the following fiscal year, provided said sum shall not be less than three-fifths of a mill, nor in excess of one mill shall be annually assessed and levied at the time and in the manner that taxes for the other funds of such city are levied by the proper officers of each city where a police relief association now exists, upon each dollar of the taxable property in such city as the same appears on the tax records of such city and such levy of said sum for the benefit of such police relief association shall be collected and apportioned by the proper officers of any county in which such city is located, in the same manner as are all taxes of such city, and all annual surpluses shall remain in said police pension fund.

Approved April 2, 1943.

## CHAPTER 281-H. F. No. 804.

(AMENDING SECTIONS 279.02 and 279.03 MINNESOTA STATUTES 1941.)

An act relating to penalty and interest on delinquent real estate taxes; and to amend Mason's Supplement 1940, Sections 2105 and 2105-1.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2105, is hereby amended to read as follows:

"Section 2105. Duties of County Auditor and Treasurer.— On the first Monday in January, of each year, the county treasurer shall return the tax lists in his hands to the county auditor, who