

Deferred payments shall bear interest at a rate not exceeding 6% per annum due from the date of the assessment.

Sec. 2. Report to auditor by city clerk. It is the duty of the city clerk to annually transmit to the county auditor a list of the installments of assessments due each year and the county auditor shall extend annually said installments on the tax list. This assessment shall be collected, accounted for, and paid over as are other municipal taxes. The owner of any lot, piece or parcel of land so assessed may at any time pay the whole assessment or any installment thereof with accrued interest.

Sec. 3. Interest bearing orders. The provisions of the charter of any such city relative to the issuance of interest bearing orders issued to defray the costs of improvements, and the procedure for the issuance thereof, shall govern the issuance of orders for payments for the cost of sidewalks where the assessments are levied and payable in installments under the provisions of section 1, and the council may issue interest bearing orders to pay the cost of these sidewalks under terms, conditions, and restrictions similar to those provided in the city charter for payment of other improvements on which the assessments are payable in installments.

Approved February 20, 1947.

CHAPTER 17—S. F. No. 11

[Coded as Section 9.036, Subdivisions 1 and 2]

An act to grant to the executive council power to extend certain timber permits upon the recommendation of the conservation commissioner.

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

[9.036] **Section 1. Timber permits. Subdivision 1. Additional timber permits extended.** The executive council, upon application of the holders of any incompleated permits issued September 27, 1939, August 1, 1940, September 11, 1940, February 26, 1941, June 11, 1941, August 15, 1941, September 18, 1941, October 22, 1941, June 19, 1942, September 16, 1942, September 17, 1942, and September 22, 1942, may for good and sufficient reason and upon the recommendation of the conservation commissioner, extend the same for and during such period as the council deems advisable.

Sec. 2. Subd. 2. **Interest payments.** Any permit extended under the provisions of this act shall be subject to the charge of six per cent per annum interest on the entire unpaid purchase price and the destruction of the timber by any cause during the period of such extension shall not relieve the purchaser for payment of the same, and said purchaser shall be liable to the state therefor as provided for in Minnesota Statutes 1945, Section 90.07.

Approved February 24, 1947.

CHAPTER 18—S. F. No. 60

An act relating to the public employees retirement association and to amend Minnesota Statutes 1941, Sections 353.01, Subdivisions 11 and 12, 353.02, 353.07, 353.09, 353.10, 353.11 and 353.20.

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

Section 1. Minnesota Statutes 1941, Section 353.01, Subdivisions 11 and 12, are amended so as to read as follows:

353.01. Definitions. Subdivision 11. **Present public employee.** "Present public employee" means any public employee receiving salary from any county, city, village, or school district on the date of the acceptance of the terms of this chapter by the governing body of the governmental subdivision by or for which he is employed or from whose funds his salary is paid; *in the case of any county, city, village, or school district which shall become subject to the terms of the retirement act effective June 1, 1947* "present public employee" means any person employed and receiving salary from the funds of any such governmental subdivision as of June 1, 1947.

Subdivision 12. **New public employee.** "New public employee" means any public employee who enters the public service in any county, city, village or school district subsequent to the date of the acceptance of the terms of this chapter by the governing body of the governmental subdivision by or for which he is employed or from whose funds his salary is paid; *in the case of any county, city, village or school district which shall become subject to the terms of the retirement act effective June 1, 1947* "new public employee"