

*be a first lien upon the aircraft taxed, paramount and superior to all other liens thereon whether previously or subsequently accruing thereon; and, in addition to any other remedy herein prescribed, the state shall have a right of action against the owner for the recovery of the amount of any delinquent tax thereon, including the penalties accruing because of the non-payment thereof, or for the enforcement of the tax lien thereon hereby declared, or both, in any court of competent jurisdiction. The county attorney of the county in which such aircraft is owned shall perform such service in the matter of the commencement and prosecution of such suit or in the prosecution of any other remedy for the enforcement of such tax as the attorney general may require.*

Sec. 15. Minnesota Statutes 1945, Section 360.67, Subdivision 3, is amended to read :

[360.67] Subd. 3. **Violations and penalties.** *Any person who sells, delivers or otherwise transfers ownership of an aircraft required to be registered as provided by this act without having registered said aircraft as required by this act shall be guilty of a misdemeanor.*

Sec. 16. Minnesota Statutes 1945, Chapter 360, is amended by adding thereto a new section to read :

[360.68] **Effective date.** *The provisions of this act shall become effective January 1, 1950, for the registration and taxation of aircraft for the year 1950, and subsequent years. The provisions of Laws 1945, Chapter 411, shall remain in effect for the remainder of the year 1949.*

Approved March 21, 1949.

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#### CHAPTER 162—S. F. No. 9

*An act relating to relief associations in certain cities and amending Minnesota Statutes 1945, Section 423.17.*

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

Section 1. Minnesota Statutes 1945, Section 423.17, is amended to read as follows :

**423.17. Police pension fund; management and control.** The association through its officers shall have full charge, management, and control of the police pension fund herein provided for, which fund shall be derived from gifts of real estate or personal property, rents or money from other sources. It shall be the duty of the treasurer of any city affected by sections 423.12 to 423.20 to deduct each month from the monthly pay of each member of such police department a sum equal to two per cent of his basic monthly pay and place the same to the credit of the police pension fund; the city council or other governing body of each such city wherein such a relief association is located shall each year, at the time the tax levies for the support of the city are made, and in addition thereto, levy a tax for the benefit of the fund of such policeman's relief association of one mill on all taxable property within such city, until the balance in said fund of such policeman's relief association in any such city has reached the sum of \$75,000, and thereafter said levy may be reduced to a sum sufficient to maintain the balance in said fund at not less than \$75,000, but in no event shall said tax levy be reduced to less than three-tenths of a mill per year on all taxable property within said city. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which such city is located and by said county shall be collected and payment thereof enforced, when and in like manner as state and county taxes are paid. As soon as practicable after the first day of June, and the first day of November in each year, the county treasurer of each such county shall pay to the treasurer of each such relief association within said county the amount of such tax then collected and payable to said association, together with all interests and penalties so collected, and all interest collected thereon between the time of collection and the time of payment to such relief association and the city treasurer of such city in the event that such tax or any part thereof is paid to him, shall likewise pay the same to the treasurer of the policeman's relief association of such city, as soon as the same has been collected, together with all interest and penalties thereon.

If a policeman in any such city is separated from the service due to resignation or some reason not involving moral turpitude, under such circumstances that no pension benefits are payable to him or his widow or children, then the treasurer of such pension fund shall return to such policeman, or in case of his death, to his heirs, executors, or administrators, all of the amounts so deducted from his salary without interest,

but less the amount of any disability or other benefits theretofore paid to such policeman.

Approved March 22, 1949.

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CHAPTER 163—S. F. No. 94

*An act relating to cemetery associations and to public cemeteries, whether operated by municipality or not, authorizing them to reinvest themselves with title to unused portions of cemetery lots when the owner thereof failed for several years to pay the annual charge for the care, up-keep, and maintenance of such lots; amending Minnesota Statutes 1945, Sections 306.16 to 306.20.*

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

Section 1. Minnesota Statutes 1945, Section 306.16, is amended to read:

**306.16. Title to burial lots recommended by association, manner; procedure.** *Subdivision 1.* When any cemetery association organized under the laws of this state or any public cemetery, whether the same be operated by a municipality or not, shall have heretofore conveyed to any person the right of sepulture or burial upon any platted lot or designated piece of ground within the area of such cemetery, and the deed or conveyance thereto from such cemetery provides that the lot shall be held subject to all the rules, by-laws, and regulations of such cemetery and such deed or such rules, by-laws, or regulations further provide for the payment of an annual charge for the care, up-keep, and maintenance of such lot, and the owner thereof named in such deed or conveyance neglects or refuses to pay such annual charge, for the period of ten successive years, the cemetery association or any municipally-owned cemetery may reinvest itself with the title to the portion of such cemetery lot not actually used for burial purposes, in the manner hereinafter set forth.

*Subd. 2.* If the owner of such cemetery lot be a resident of the county wherein such cemetery is located, then such association or any municipally-owned cemetery may cause to be served upon such owner, in the manner prescribed by law for