

Sec. 6. **Tax levy.** For the support of the fund from which such pensions are paid the city council or other governing body of such city shall each year, at the time the tax levies are made for the general revenues of the city, levy within the limits then permitted by law, a tax on all taxable property of such city in the sum of \$10,000 per annum, which levy shall be transmitted to the county auditor of the county in which the city is located at the time the other tax levies are transmitted and shall be collected and the payment enforced in the same manner as other taxes of such city. In addition thereto, each member of said association shall be required to contribute to such fund each month one per cent of his monthly pay, such sum to be deducted at the time of the payment of his salary or wages by the city and transferred to such fund. In addition thereto, such relief association may transfer to such fund moneys raised from other sources and under the control of such associations.

Approved April 2, 1949.

CHAPTER 236—H. F. No. 761

An act relating to the use and distribution of moneys accruing to the state road and bridge fund by county boards; amending Minnesota Statutes 1945, Section 296.40.

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

Section 1. Minnesota Statutes 1945, Section 296.40, is amended to read as follows:

296.40. **Distribution of gasoline tax by county boards to towns.** The remainder of the moneys so apportioned to each county may be distributed to the towns of the county, other than unorganized townships, in the manner hereinafter set forth but subject to the provisions of section 163.01, if such distribution be made by direction of the county board, then, on or before February first and August first of each year, the county board in each county shall meet for the purpose of apportioning 50 per cent of the amount of such moneys as shall be represented to the state warrant issued by the state auditor to such county and apportion the amount to the several towns throughout the county, basing such apportionment upon the mileage of the county and town roads, the traffic needs and

conditions, and the cost of construction and maintenance of roads in the respective towns in the county; and the auditor of the county shall forthwith send the statement of such apportionment to the chairman of the town board and the clerk of each of the towns showing the amount apportioned to each town of the county and send his warrant for such amount to the treasurer of each town. Such moneys allotted to towns shall be expended for construction and maintenance of the town roads within the respective towns under the supervision of the town board, or an appointee of the town board, or may be expended under the supervision and according to plans and specifications of the county highway engineer, if requested by the town board, who, in such case, shall act in a supervisory capacity as directed by the town board in the construction or maintenance of such roads within such town as shall be specified by such town board; provided, that none of the moneys so allotted shall be expended for the purchase of road equipment or machinery. In the event the remainder of the moneys so apportioned to each county is not distributed to the towns of any such county, the county board shall use and devote such remainder in the construction, improvement, and maintenance of county aid roads in any such county in accordance with the provisions of section 296.37 and 296.38.

In apportioning the moneys authorized to the towns of the county, the county board may require that the funds, as apportioned, be matched with town funds in an amount fixed by the county board, and that the funds so apportioned be expended upon town roads, to be constructed in accordance with standards prescribed by the county board, provided, however, that no county board shall require the town to employ an engineer or to do the work by contract methods; and no county board shall require a town to match town funds in an amount exceeding twenty-five per cent of the town's road and bridge levy for the preceding year. If the county engineer's services are made available to the town under this paragraph, no charge shall be made for such services.

Approved April 2, 1949.

CHAPTER 237—H. F. No. 686

[Coded as Section 465.60]

An act authorizing the annexation of property owned and used for airport purposes by villages and cities of the second, third and fourth class.