

275.24 General fund, tax rate, cities of second class. Each city in the state which now has or hereafter may have 20,000 and not more than 50,000 inhabitants is hereby authorized and empowered to annually levy for the general fund of such city, in addition to the levy for special funds as now established in such city, a tax not exceeding 30 mills on the dollar of the valuation of all taxable property in such city, according to the last preceding official assessment thereof.

The provisions of this section shall apply to every such city, whether existing under general or special law; and, for the purposes of this section the population of such city shall be ascertained and determined according to the last census taken under and pursuant to the laws and authority of the state.

Approved April 7, 1951.

CHAPTER 299—S. F. No. 644

An act relating to police relief associations in certain cities; amending Minnesota Statutes 1949, Section 423.376.

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

Section 1. Minnesota Statutes 1949, Section 423.376, is amended to read:

423.376 Tax levy. Subdivision 1. One mill. The City Council or other governing body of each such city wherein such relief association is located may 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 special relief fund of such policemen's relief association of one mill on all taxable property within such city, until the balance in said special fund of such policemen's relief association in any such city has reached the sum of \$100,000 and thereafter said levy may be reduced by said city to a sum sufficient to maintain the balance in said special fund at not less than \$100,000.

Subd. 2. Collection. 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.

Subd. 3. Additional. This tax is in addition to all other taxes which the city may levy upon the aggregate valuation of all taxable property within the city, and is in addition to the amount of tax the city may levy for general purposes. The auditor of the County in which [such] city is located, in extending or reducing tax levies shall not consider this tax as a part of the general tax levy for city purposes and shall not include it in any limitations as provided in Minnesota Statutes, Section 275.11.

Subd. 4. Payment to relief association. 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 interest 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 policemen's relief association of such city, as soon as the same has been collected, together with all interest and penalties thereon.

Approved April 7, 1951.

CHAPTER 300—S. F. No. 689

[Not Coded]

An act relating to the state guard, authorizing the purchase of uniforms, arms, equipment and supplies and appropriating money therefor.

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

Section 1. State guard, appropriation. There is hereby appropriated to the Adjutant General the sum of \$300,000, or so much thereof as may be necessary, out of moneys in the general revenue fund in the state treasury not otherwise appropriated, for the purchase of uniforms, arms, equipment and supplies for the state guard.