and county taxes. As soon as practicable after the first of June and the first of November, in each year, the county treasurer of the county shall pay to the treasurer of the association the amount of the tax then collected and payable to the 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. The city treasurer in the event that such tax or any part thereof is paid to him, shall pay the same to the treasurer of such firemen's relief, death benefit, and pension association of the city as soon as the same has been collected, together with all interest and penalties thereon.

Approved March 6, 1951.

CHAPTER 46—H. F. No. 408 [Not Coded]

An act validating proceedings heretofore taken in certain villages for the contsruction of an improvement to the water plant and system and authorizing the issuance and sale of improvement bonds therefor, and the levy of taxes and special assessments to pay the cost thereof.

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

Section 1. Validation of village council proceedings. In all cases where the village council of any village has heretofore submitted to the voters of the village a proposal for the issuance of bonds for the erection of a stand pipe, the laying of water mains, installation of hydrants and the purchase of a new pump and other necessary equipment and said proposal has been approved by more than the requisite majority vote of the voters of the village at an election duly and regularly called and held and the village council has thereafter entered into a contract for such improvement and has conducted a hearing on the making of a water main improvement in accordance with Minnesota Statutes 1949, Section 412.411, and has determined to issue and sell water main improvement bonds in the amount of not to exceed \$34,000, pledging the full faith and credit of the village in order to provide money to defray the expenses incurred and to be incurred in connection with such improvement, all such proceedings are hereby legalized and validated and the village council is authorized to issue and deliver said bonds and to levy ad valorem taxes to cover the share of the cost applicable to the village as a whole and special assessments upon benefited property in the village in order to provide money to pay the principal of and interest on said bonds when due.

- Sec. 2. Remedial. It is expressly found and determined that this act is remedial in nature, being necessary to protect the financial credit of such villages and this act shall take effect and be in force from and after its passage and approval.
- Sec. 3. Application. This act shall not apply to or affect any action or appeal now pending in which the validity of any such proceedings is called in question.

 Approved March 6, 1951.

CHAPTER 47—H. F. No. 409 [Not Coded]

An act to validate proceedings heretofore taken by certain villages and water, light, power and building commissions thereof, for the authorization, issuance and sale of revenue anticipation certificates for the purpose of extending, expanding, adding to, changing, replacing and improving their utility plants and systems, authorizing the completion of such proceedings and the issuance of such revenue anticipation certificates.

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

Section 1. Validation of village anticipation certificates. This act shall apply to any village with a population according to the last federal census of more than 10,000, having gross receipts from operations of public utilities exceeding \$700,000 for the calendar year 1950, in which village a proposal of issuing revenue anticipation certificates payable solely from revenues derived from the sale of products of its utility plants and systems, for the purpose of extending, expanding, adding to, changing, replacing and improving such