Section 1.   **Tax levy, Ramsey County.**   In each county having more than 300,000 and less than 450,000 inhabitants, there shall be levied annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, a tax for general revenue purposes of such county not in excess of *seven* mills.

Approved April 19, 1951.

CHAPTER 522—H. F. No. 1693

An act relating to tax levies for firemen's relief associations in cities of the second class; amending Minnesota Statutes 1949, Section 424.12.

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

Section 1.   Minnesota Statutes 1949, Section 424.12, is amended to read:

424.12   **Relief association; tax levy, payments.**   The city council or other governing body of each 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 not to exceed one mill on all taxable property within the city. When the balance in the special fund of any firemen's relief association in any city of the second class is less than $75,000 the city council or commission or other governing body, shall, each year, at the time the tax levies are made for the support of the city, and in addition thereto, levy a tax of one mill on all taxable property in such city. When the fund shall reach or exceed $75,000, the levy, each year, shall be one-tenth of one mill. In addition, and only if such tax is levied, the city treasurer, finance commissioner, or other officer charged with the responsibility of the city's finances, shall, each month, deduct two per cent of the *lowest salary paid to any fireman* and transfer the total thereof to the treasurer of the special fund of the firemen's relief association who shall credit this total to the special fund and to the credit of the individual fireman. If a fireman in such city of the second class is separated from the service due to resignation or some reason not involving malfeasance, nonfeasance,

moral turpitude, injury, death, or other disability, the treasurer of the special fund shall return to the fireman all of the amounts so deducted from his base pay without interest. Members of the firemen's relief association in such city of the second class who were in cities of the second class receiving a firemen's pension on January 1, 1941, and who were active on January 1, 1941, and who joined the association thereafter, or their beneficiaries, shall receive as benefit payments, according to the rules of the association, amounts to be determined by the board of trustees of the association, but these amounts shall be no more than $100 per month. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is situated, and by the county shall be collected and payments thereof enforced when and in like manner as state and county taxes are paid.

Approved April 19, 1951.

CHAPTER 523—H. F. No. 1703

An act relating to county road and bridge tax levy; amending Minnesota Statutes 1949, Section 162.01, Subdivision 5.

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

Section 1. Minnesota Statutes 1949, Section 162.01, Subdivision 5, is amended to read:

162.01 Subd. 5. **Tax levy.** The county board at its July meeting may include in its annual levy an amount for the county road and bridge fund which shall not exceed the amount provided under the following classifications of counties; (a) In counties with a population of more than 100,000 inhabitants according to the 1940 federal census, an amount which shall not exceed ten mills on the dollar of the taxable valuation of the county; (b) In counties not within the foregoing class, an amount which shall not exceed 20 mills on the dollar of the taxable valuation of the county. If any county, coming within this classification, had a net indebtedness in excess of three per cent of its taxable valuation on January 1 of the year in which such levy is to be made, then the maximum levy for such county for said year shall be 15 mills, unless such county