

shall be levied and when the fund exceeds \$85,000 then no tax shall be levied for that current year on all of the taxable property of such city, which levy shall be transmitted to the county auditor of the county in which the city is situated at the time the other levies are transmitted and shall be collected, and the penalties therefor shall be enforced, in the same manner as the other taxes of such city. The city treasurer, when the moneys derived from such tax are received by him, shall pay the same to the treasurer of the fire department's relief association, together with all penalties and interest collected thereon, in the following manner: of the first levy made after the passage of this act as amended and its adoption by said city, an amount not to exceed \$1,000 of such levy may, at the discretion of the board of trustees of said relief association, be placed to the credit of the general fund of said association. The balance of said levy, as well as all subsequent levies, shall be credited to the special fund of said association, and shall not be withdrawn from said fund or transferred to any other fund except for the purposes of this act. The board of trustees may, in its discretion, pay premiums upon the bond of the treasurer and secretary from said special fund.

Subd. 2. The tax of \$10,000 over and above the per capita or mill limitations now permitted by law authorized hereunder is for the purpose of paying pensions and other benefits to retired firemen.

Approved March 30, 1955.

CHAPTER 294—S. F. No. 1222

[Not Coded]

An act relating to firemen's relief associations and firemen's pensions in certain villages; amending Laws 1935, Chapter 192, Sections 1, 5, as amended.

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

Section 1. Laws 1935, Chapter 192, Section 1, as amended by Laws 1951, Chapter 48, Section 1, is amended to read:

Section 1. **Villages, firemen's pensions.** *Subdivision 1.* In any village having a population in excess of 5,000 and a valuation in excess of \$8,000,000, exclusive of moneys and credits, and having a fire department relief association organized under the laws of this state and authorized to pay pensions under Minnesota Statutes, Sections 424.30, 424.31, and 69.01 to 69.06,

such fire department relief associations may pay retirement pensions in excess of the amounts so authorized, but not in excess of the following total amounts: \$100 per month to each member of the association who shall have reached the age of 55 years and shall have served 20 years or more as a member of the paid municipal fire department in the village. The monthly payments of \$100 may be increased by adding thereto an amount not exceeding \$4 per month for each year of active service over twenty years of service before reaching the age of 55 years and by \$8 per month for each year of active duty after reaching the age of 55 years, providing no such pension payments shall exceed one half of the average monthly salary as a member of such fire department during the last three years of his service with said department proceeding [preceding] his retirement plus \$15. No such payment shall be made to any person while he remains a member of the fire department and the association may reduce or suspend such payments during the period of time that such person has substantially full employment at other jobs. The increased pension provided hereby shall not be applicable to persons already retired from the department, but such retired persons subject to the applicable by-laws of the association shall continue to receive pensions at rates existing prior to this amendment.

Subd. 2. When a pensioned and retired or active member of a relief association of such a village dies leaving

(1) A widow who was his legally married wife, residing with him, and who was married to him while or prior to the time he was on the payroll of the fire department; and who, in case the deceased member was a service pensioner, was legally married to the member at least three years before his retirement from the fire department; or

(2) A child or children who were living while the deceased was on the payroll of the fire department, or born within nine months after the decedent was withdrawn from the payroll of the fire department, the widow and the child or children shall be entitled to a pension or pensions, as follows:

(a) To the widow, a pension of not less than \$50, and not to exceed the sum of \$75, per month, as the bylaws of the association provide, for her natural life which amount may be applicable to widows already receiving pension payments if the bylaws should so provide; provided, that if she shall remarry then the pension shall cease and terminate as of the date of her remarriage;

(b) To the child or children, if their mother be living, a pension of not to exceed \$25 per month for each child up

to the time each child reaches the age of not less than 16 years and not to exceed an age of 18 years, in conformity with the bylaws of the association; provided, the total pensions hereunder for the widow and children of the deceased member shall not exceed the sum of \$150 per month;

(c) A child or children of a deceased member receiving a pension or pensions hereunder shall, after the death of their mother, be entitled to receive a pension or pensions in such amount as the board of trustees of the association shall deem necessary to properly support the child or children until they reach the age of not less than 16 and not more than 18 years, as the bylaws of the association may provide; but the total amount of the pension or pensions hereunder for any child or children shall not exceed the sum of \$150 per month.

Subd. 3. All payments of pensions made to members who have retired prior to the enactment of this law not in excess of amounts herein authorized, are hereby validated and legalized.

Sec. 2. Laws 1935, Chapter 192, Section 5, as amended by Laws 1943, Chapter 413, Section 1, by Laws 1947, Chapter 101, Section 1, and by Laws 1951, Chapter 48, Section 2, is amended to read:

Sec. 5. **Pay deductions, tax levy.** *Subdivision 1.* In addition to the moneys in the special fund of the association or provided to be raised therefor under existing laws for the payment of pensions and other benefits, revenues from the following sources shall be paid to the special fund. The village recorder, treasurer, or other disbursing officer of the village shall deduct each month from the monthly pay of each member of the fire department who is a member of the association a sum equal to three and one half percent of such monthly pay, but not to exceed three and one half percent of the basic monthly pay of a first grade fireman, and to place the name to the credit of the special fund. *Any fireman who has served more than six months in said fire department shall be deemed a member of the association for the purpose of the above deduction.* The council or other governing body of the village shall each year, at the time the tax levies are made for the general revenues of the village, levy, within the per capita or mill limitations permitted by law, a tax on all of the taxable property of the village in the sum of \$15,000 per annum, which levy shall be transmitted to the county auditor at the time the other levies are transmitted and shall be collected, and penalties therefor shall be enforced, in the manner as the other taxes of the village. The village treasurer, when the moneys derived from such tax are received by him, shall pay the same to the treasurer

of the firemen's relief association, together with all penalties and interest collected thereon, in the following manner: Of the first levy made after the passage of this act an amount not to exceed one half of such levy may, at the discretion of the board of trustees of the relief association, be placed to the credit of the general fund of the association. The balance of the levy, as well as all subsequent levies, shall be credited to the special fund of the association and shall not be withdrawn from the fund or transferred to any other fund, except for the purposes of this act; but the board of trustees may, in its discretion, pay premiums upon the bond of the treasurer and secretary from the special fund and may invest the balance of its funds in certificates of indebtedness of the municipality, and the governing body of the municipality shall sell its certificates of indebtedness to the relief association at the same rate it sells them to others.

Subd. 2. Any tax levy necessary for the payment of pensions as provided in this act, in excess of \$15,000 and not more than \$30,000, shall be in addition to all other taxes which the village may levy upon the aggregate valuation of all taxable property within the village, and is in addition to the amount of tax the village may levy for general purposes. The auditor of the county in which such village is located, in extending or reducing tax levies shall not consider this tax as a part of the general tax levy for village purposes and shall not include it in any limitations as provided in Minnesota Statutes, Section 275.11.

Approved March 30, 1955.

CHAPTER 295—S. F. No. 1051

[Not Coded]

An act relating to the issuance of negotiable certificates of indebtedness by certain cities, and the use of the proceeds thereof; amending Laws 1921, Chapter 299, Sections 1; 4.

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

Section 1. Laws 1921, Chapter 299, Section 1, is amended to read:

Section 1. **Cities first class, local improvement certificates.** The city council or common council of each and every city of this state now or hereafter having a population of more than 50,000 inhabitants is hereby authorized and empowered for the purposes herein designated, to issue from time to time,