

## CHAPTER 164—H. F. No. 825

[Not Coded]

*An act relating to firemen's relief, death benefit, and pension associations in certain cities having a population according to the 1940 census of not less than 17,500 and not more than 18,750; amending Laws 1949, Chapter 87, Section 15, as amended.*

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

Section 1. Laws 1949, Chapter 87, Section 15, as amended by Laws 1951, Chapter 45, Section 1, is amended to read:

Sec. 15. **Tax levies.** The governing body of each city wherein such an association is located shall, each year at the time the tax levies for the city are made, levy a tax for the benefit of the special fund of such firemen's relief, death benefit and pension association, of one mill on all taxable property within the city, until the balance in said special fund has reached the sum of \$500,000; and thereafter the levy may be reduced by the city to a sum sufficient to maintain the balance in said special fund at not less than \$500,000. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is located, and the county shall collect and enforce payment thereof in like manner as state 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 18, 1957.

## CHAPTER 165—H. F. No. 843

[Coded]

*An act relating to the annexation and detachment of land by cities of the second class and villages.*