

shall be levied against the lots so sold, in the manner provided by law, and the balance of the cost of the improvement may be deducted from the proceeds of sales as hereinbefore specified.

Subd. 5. The city may dedicate public streets and alleys over and across any unsold lands conveyed to it hereunder, and over and across any such lands heretofore sold where the deed of conveyance excepted or reserved therefrom a strip of land for such purpose, upon the council finding and determining, by resolution, that it is necessary or expedient to so do in carrying out any plans for the physical development of the city, including, but not limited to, the master plan for such development prepared by the city planning commission and duly adopted by the city, or any amendment or extension thereof which may be made hereafter.

Approved February 11, 1957.

CHAPTER 10—H. F. No. 54

[Not Coded]

An act relating to Firemen's Relief Association and Firemen's Pensions; amending Laws 1953, Chapter 348, Sections 12, 17 and 20.

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

Section 1. Laws 1953, Chapter 348, Section 12, is amended to read:

Sec. 12. Tax levy, payroll deductions, payment on separation from service. The council of any city wherein such a relief association is located shall each year at the time all tax levies for the support of the city are made and in addition thereto levy a tax of one mill on all taxable property within the city. When the special fund reaches or exceeds \$125,000 the levy each year shall be one half of a mill until the fund goes below \$125,000 when the levy shall again be one mill. Any city whose maximum annual tax levy for all purposes is limited by charter provision or statute, may, notwithstanding this maximum of annual tax levy, levy the tax herein provided for in addition to the levy as limited by charter or statute. Nothing contained in the provisions of any local charter or any general or special law shall limit or curtail the levy hereby authorized and directed. In addition thereto 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 the sum of 3 percent from the basic monthly pay of all

regular full-time firemen and such amount as shall be fixed in the bylaws from the volunteer firemen, 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 firemen. If a fireman in such city is separated from the service under such circumstances that no pension benefits are payable to him or his widow or children, the treasurer of the special fund shall return to the fireman or to his immediate family, in the event such separation is due to his death, all of the amounts so deducted from his base pay without interest in such manner and under such conditions as shall be provided in the bylaws of the association. 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 payment hereof enforced when and in like manner as state and county taxes are paid.

Sec. 2. Laws 1953, Chapter 348, Section 17, is amended to read:

Sec. 17. **Retirement pensions, entitlement, amount.** A member of such association who has completed a period or periods on the fire department equal to 20 years or more, after he has arrived at the age of 50 years or more and has retired from the payroll of the fire department shall be entitled to a basic pension of \$100 per month for his natural life plus \$5 per month for each year of active service over 20 years, but the total of such pension shall not exceed the sum of \$125 per month. Any and all leaves of absence of more than 90 days, except such as are granted to a member because of his disability, due to sickness or accident, shall be excluded in such computation. No deductions shall be made for a leave of absence granted to a member to enable him to accept an appointed position on said fire department. No member shall be entitled to draw both a disability and a service pension at the same time, and in no event shall the total pension exceed the sum of \$125 per month.

Sec. 3. Laws 1953, Chapter 348, Section 20, is amended to read:

Sec. 20. **Death benefits.** When a service pensioner, disability pensioner, deferred pensioner, or an active member of such relief association dies, leaving:

(a) A widow who became his legally married wife while or prior to the time he was on the payroll of the fire department and remained such continuously after such marriage until his death without having applied for any divorce or legal

separation, and who, in case the deceased member was a service or deferred pensioner, was legally married to such member at least three years before his retirement, from said fire department; and who, in any case, was residing with him at the time of his death. No temporary absence for purposes of business, health or pleasure shall constitute a change of residence for the purposes of this section.

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

(1) To such widow a pension of \$50 per month for her natural life, and a pension of \$10 per month for each child of such deceased member under 18 years of age. The amount of such pension for such child or children shall be determined by the association, but the total amount of such pension or pensions shall not exceed \$125 per month. If the widow remarry, her pension shall cease and terminate as of the date of her remarriage.

(2) To such child or children of a deceased member, after the death of the widow of such member, a monthly pension, or pensions, in such amount or amounts in excess of \$10 per month for each child as the board of trustees of the association deem necessary to properly support the child or children until they reach the age of 18 years, but not to exceed \$75 per month to the children of any one family.

Approved February 15, 1957.

CHAPTER 11—H. F. No. 56

An act relating to the date of the annual financial statement in villages; amending Minnesota Statutes 1953, Section 412.281.

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

Section 1. Minnesota Statutes 1953, Section 412.281, is amended to read:

412.281 Annual financial statement. When the village treasurer shall file his annual report in the office of the village clerk, as provided in section 412.141, the clerk shall prepare a detailed statement of the financial affairs of the village for the preceding year, showing all money received, with