

survivor or survivors and never to have been received or acquired by them from the decedent for less than an adequate and full consideration in money or money's worth; in which case there shall be excepted only such part as is proportionate to the consideration furnished by the survivor or survivors. Provided, where any property has been acquired prior to April 29, 1935, by the decedent and spouse, as joint tenants, not in excess of one-half of the value thereof shall be taxable. Provided, further, where property has been acquired at any time by gift, bequest, devise, or inheritance, by the decedent and any other person or persons, as joint tenants, the taxable portion shall be the value of a fractional part of said property to be determined by dividing the value of the property by the number of joint tenants.

(2) Every tax imposed upon property taxable under subdivision 4 shall be a lien upon the interest of the deceased joint tenant until paid, and the survivor or survivors shall be personally liable for such tax to the extent of the value of such property. Such lien shall be limited to a period of ten years from the date of recording a copy of the death record of the deceased joint tenants.

(3) The commissioner of taxation shall determine the inheritance tax, if any, under subdivision 4. When the tax is paid or if there is no tax, or *if a bond is filed to insure the payment of any tax, penalty and interest that may be due, in a amount and in the form to be prescribed by the commissioner, or if there is deposited with the commissioner, cash, security or other property in an amount equal to 150 percent of the effective rate at which, in the judgment of the commissioner, such property would be taxed, or if in the judgment of the commissioner, there are sufficient assets in the estate to insure the payment of any tax, penalty and interest that may be due on such property.* The commissioner of taxation shall make and deliver to the surviving joint tenant, his certificate to that effect, and the said certificate may be recorded as other instruments affecting the title to real estate.

Approved April 17, 1961.

CHAPTER 443—S. F. No. 20

[Not Coded]

An act relating to firemen's relief association in the city of Faribault; amending Laws 1947, Chapter 43, Sections 1 and 12, as amended.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

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

Section 1. Laws 1947, Chapter 43, Section 1, as amended by Laws 1949, Chapter 154, Section 1, is amended to read:

Section 1. **Firemen's relief association in city of Faribault; establishment.** The fire department of ~~any~~ *the* city in this state having not less than ~~12,000~~ and not over ~~19,000~~ inhabitants according to the most recent national census, and not less than ~~\$2,000,000~~ or more than ~~\$28,000,000~~ assessed valuation of *Faribault* shall maintain a firemen's relief association which shall be duly incorporated under the laws of the State of Minnesota. ~~All such~~ *The associations* association now existing as such ~~corporations~~ *corporation*, or hereafter incorporated under the laws of this state, shall have perpetual existence.

Sec. 2. Laws 1947, Chapter 43, Section 12, as amended by Laws 1949, Chapter 154, Section 2, as amended by Laws 1951, Chapter 43, Section 1, as amended by Laws 1957, Chapter 36, Section 2, is amended to read:

Sec. 12. **Tax levies, payments.** The city council or other governing body of each ~~such~~ *the* city of *Faribault* 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 and one-half mills on all taxable property within said city. When said special fund shall reach or exceed ~~\$100,000~~ *\$250,000* the levy, each year, shall be one mill until the fund goes below ~~\$100,000~~ *\$250,000* when the levy shall again be one and one-half mills. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which such city is located and by said county shall be collected and payment thereof enforced when and in like manner as state and county taxes are paid. 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 two percent from the basic monthly pay of all ~~fireman~~ *firemen* and transfer the total thereof to the treasurer of the special fund of the fireman's relief association, who shall credit said total to the special fund and to the credit of the individual fireman. 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 de-

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ducted from his base pay, without interest and less the amount of any disability or other benefits theretofore paid such fireman. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which such city is situated, and by said county shall be collected and payment thereof enforced when and in like manner as state and county taxes are paid.

Sec. 3. Effective date. *This act shall become effective only after its approval by a majority of the governing body of the city of Faribault, and upon compliance with Laws 1959, Chapter 368.*

Approved April 20, 1961.

CHAPTER 444—S. F. No. 70

[Not Coded]

An act relating to special school district No. 6 of Dakota county, Minnesota; providing exemption from the tax levy per capita limitation of Minnesota Statutes 1957, Section 275.12, and acts amendatory thereto.

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

Section 1. Dakota county school district. The provisions of Minnesota Statutes 1957, Section 275.12, and any acts amendatory thereto, shall not apply to Special School District No. 6 of Dakota County, Minnesota.

Sec. 2. In the event the school board of Special School District No. 6 of Dakota County, Minnesota, wishes to increase the per capita limitation as provided in Minnesota Statutes 1957, Section 275.12, such board may call a special meeting open to the public for the sole purpose of establishing a new limit on the maximum tax levy that can be imposed by the board for all school purposes. Not less than 10 days before this meeting, the board shall publish a notice in a legal newspaper within the County of Dakota, State of Minnesota, announcing the forthcoming meeting and its purpose. In the meeting, the proposed limitation shall be considered and comments from any interested persons shall be heard.

Sec. 3. Within 30 days after the special meeting provided in Section 2, the board may by a majority vote adopt a resolution establishing a new limitation on the maximum tax

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