of no effect in such cases. Immediately upon authorizing such additional expenditures, the board of county commissioners shall provide for the financing of such expenditures and for such purpose it shall first transfer any amounts remaining unencumbered in any county fund levied for specific items, which in the judgment of the board of county commissioners can be diverted therefrom without serious detriment to the efficiency of county government or to the public health and safety; second, if the amounts so available for transfer shall be less than the contemplated deficit, the board of county commissioners shall levy a tax to finance the remaining deficiency, of not to exceed five mills on each dollar of assessed valuation, to be spread by the county auditor for the ensuing year, which levy may be in addition to any authorized tax levy for the county welfare fund for such ensuing year; third, if the amounts transferred and the amount calculated to be received from the maximum deficiency tax levy hereby authorized shall not be sufficient to finance such contemplated deficit, then any remaining deficiency may, upon resolution adopted by a five-sevenths vote of the board of county commissioners, be financed by the issuance and sale of county welfare deficiency bonds. said bonds to be issued and sold subject to the provisions of Laws 1927, Chapter 131, as amended, except that a vote of the people shall not be required and the last maturity of said bonds shall not be later than three years from the date of issue; provided further, that the board of county commissioners by a five-sevenths vote may, in lieu of the five mill deficiency levy provided above, and in lieu of issuing welfare deficiency bonds, provide for the retirement of the deficiency existing in any one year or for a period of years, by a deficiency levy in such amount as the board may decide so as to pay off said deficiency over a period of years.

Sec. 2. This act shall become effective only after its approval by a majority vote of the members of the county board of St. Louis county, and a majority vote of the members of the county welfare board of St. Louis county, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved April 24, 1963.

CHAPTER 315-S. F. No. 1354

[Not Coded]

An act relating to the policemen's pension association and policemen's pension fund in the city of Minneapolis; amending Laws 1949, Chapter 406, Section 4, Subdivision I, as amended; Laws

Changes or additions indicated by italics, deletions by strikeout.

1949, Chapter 406, Section 5, Subdivision 4, as amended; and Laws 1953, Chapter 127, Section 1, Subdivision 3, as amended.

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

- Section 1. Laws 1953, Chapter 127, Section 1, Subdivision 3, as amended by Laws 1959, Chapter 662, Section 2, is amended to read:
- Subd. 3. Minneapolis, city of; police pensions; unit. "Unit" means one-eightieth of the average current monthly salary of a first grade patrolman for a 12 month period beginning January first in any year and ending on the following December thirty-first.
- Sec. 2. Laws 1949, Chapter 406, Section 4, Subdivision 1, as amended by Laws 1953, Chapter 127, Section 4, Subdivision 1, as amended by Laws 1959, Chapter 428, Section 2, as amended by Laws 1961, Chapter 532, Section 1, is amended to read:
- Subdivision 1. Amount. Except as provided in subdivision 2, in addition to all other taxes which it may levy the city shall levy a tax of two mills for the years ending December 31, 1959, 1960, 1961, 1962, 1963 and 1964, and thereafter the city shall levy a tax of one and one-half mills each year at the time and in the manner in which it levies other taxes, sufficient to produce a sum of money equal to the estimated payments from the police pension fund for said year pursuant to Laws 1949, Chapter 406, as amended, and the proceeds of this tax shall be paid into the policemen's pension fund. In no event shall said tax exceed two and one fourth mills. Should the estimated payments from the said police pension fund be of such an amount as to require a levy in excess of two and one fourth mills, the contributions by members as provided in Laws 1949, Chapter 406, as amended, shall be increased from four to five percent.
- Sec. 3. Laws 1949, Chapter 406, Section 5, Subdivision 4, as amended by Laws 1953, Chapter 127, Section 5, Subdivision 3, is amended to read:
- Subd. 3. Service in military forces, effect. In the case of any applicant for a pension pursuant to subdivision 1, clauses (1), (2), or (3), who, following admission to membership in the association, has served in the military forces of the United States in any war or national defense emergency subsequent to January 1, 1940, and thereafter returned honorably discharged from such service and resumed membership in the association, the period that the applicant spent in such military service shall be counted in computing periods of service required for benefits under this section, provided, however, that
 - (a) such credit shall be granted for military service rendered

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subsequent to June 1, 1963, but such credit shall not exceed six calendar years.

- (b) No credit shall be granted for military service rendered subsequent to June 1, 1963, if such service credit for military service rendered prior to June 1, 1963, equals or exceeds six calendar years.
- (c) If such service credit for military service prior to June 1, 1963, is less than six calendar years, credit for military service subsequent to June 1, 1963, shall be added to such prior service, but in no case shall such total military service credit exceed six calendar years.

During such period of military service or defense emergency service, any such person is not considered a member of the association and is not entitled to any pension provided by subdivision 1, clauses (3) and (4). If the member does not return to his employment in the police department of the city within one year from the time peace is declared or within one year from the termination of the period of emergency, whichever is the later, the provisions of this subdivision shall not apply.

The provisions of this subdivision shall apply and be in effect notwithstanding the provisions of the veteran's preference law or any other law, rule or bylaw providing for credit for military service in computing the pensions for members of the Minneapolis police relief association.

Sec. 4. This act shall become effective only after its approval by a majority of the governing body of the city of Minneapolis and upon compliance with the provisions of Minnesota Statutes, Section 654.021.

Approved April 24, 1963.

CHAPTER 316-S. F. No. 1355

An act relating to the appointment of an executive secretary for employees retirement associations in cities of the first class; amending Minnesota Statutes 1961, Section 422.17.

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

Section 1. Minnesota Statutes 1961, Section 422.17, is amended to read:

422.17 Cities of the first class; employees retirement associa-

Changes or additions indicated by italics, deletions by strikeout.