(a)   based upon the administrative costs of processing, de-termine minimum standards for the determination of additional tax for which an order shall be issued, and

(b)   based upon collection costs as compared to the amount of tax involved, determine minimum standards of collection, and

(c)   based upon the administrative costs of processing, de-termine the minimum amount of refunds for which an order shall be issued and refund made where no claim therefor has been filed, and

(d)   may cancel any amounts below these minimum stand-ards determined under (a) and (b) hereof.

Approved May 6, 1965.

CHAPTER 358—H. F. No. 1318

[Not Coded]

An act relating to the town of Chanhassen in Carver county; authorizing the town board to levy assessments for fire protection and providing for the collection thereof.

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

Section 1.   **Chanhassen, town of, Carver county; fire protec-tion.**   Subdivision 1.   The town board of the town of Chanhas-sen in Carver county may levy annually upon each parcel of real estate in the fire districts of the town an assessment for fire protec-tion which shall be a lien upon such parcel of real estate. Such as-sessment, with a certified copy of the resolution establishing same shall be certified by the clerk of the town board to the county audi-tor who shall thereupon spread the authorized assessment against the property located within the fire district, and the same shall be collected and paid over as other taxes. Such assessment shall be due and payable as are other taxes each year, except the assessment for the year 1965, which shall be due and payable on or before Octo-ber 1, 1965 to the town treasurer.

Subd. 2.   The town board of the town of Chanhassen in Carver county, after ten days mailed notice to owners shown to be such on the records of the county auditor, of the time and place it will meet to consider an .assessment, may levy annually upon each parcel of real estate in the town which required the services .of the

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

fire department during the year, an assessment for fire protection in an amount which shall not exceed the actual cost of such service. Such assessment shall be a lien upon such parcel of real estate and shall be due and payable to the town treasurer 30 days after said levy. Any assessment which is not paid when due, shall be certified by the treasurer of the town of Chanhassen, together with a description of the real estate affected, to the county auditor of Carver county, who shall add the amount of the assessment plus a penalty of ten percent to the tax rolls of such parcel of such real estate and extend and collect such total amount of the assessment with other real estate taxes for the next subsequent year.

Sec. 2.   This act takes effect when approved by the town board of the town of Chanhassen and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 6, 1965.

CHAPTER 359—H. F. No. 1386

[Coded]

An act relating to certain public retirement and pension funds; requiring financial reporting and actuarial surveys.

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

Section 1.   **[356.20]   Public pension and retirement funds; financial reports required.**   Subdivision 1.   The boards of trustees of the public pension and retirement funds enumerated in subdivision 2 shall annually prepare and file a financial report following the close of each fiscal year. Such report shall be prepared under the supervision and at the direction of the management of each fund and shall be signed by its chairman and secretary.

Subd. 2.   (1)   State employees retirement fund.

(2)   Public employees retirement fund.

(3)   Teachers retirement fund.

(4)   Highway patrolmen's retirement fund.

(5)   State police officers retirement fund.

Subd. 3.   Each financial report is a public record. A copy thereof or a synopsis containing the information required by this section shall be distributed annually to each member of the fund

Changes or additions indicated by *italics,* **deletions by** s̶t̶r̶i̶k̶e̶o̶u̶t̶.