are any changes in the basic pay of a first grade fireman, and transfer the total thereof to the treasurer of the special fund of the firemen's relief association, who shall credit said total to the special fund and to the credit of the individual fireman.

Subd. 6. If a fireman is separated from the service of the fire department in the city of South Saint Paul under such circumstances that no pension or 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 and less the amount of any disability or other benefits paid such fireman.

Subd. 7. The tax so levied as authorized by this section shall be transmitted with other tax levies to the auditor of Dakota county, and shall be collected and payment thereof enforced by the county in the same manner as state and county taxes are collected and paid.

Sec. 2. The provisions of this act supersede any other law inconsistent with the provisions thereof and to the extent of such inconsistencies are superseded by the provisions of this act.

Sec. 3. This act shall become effective only after its approval by the governing body of the city of South Saint Paul, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 19, 1965.

## CHAPTER 458—S. F. No. 832

[Not Coded]

An act relating to the policemen's relief association and the policemen's pension fund of the city of Richfield.

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

Section 1. Richfield, city of; policemen's relief. Subdivision 1. Any police officer of the city of Richfield who performed full time service as a police officer in the police department of the village of Richfield, prior to its becoming a city of the second class, shall be credited with each year of such full time service performed on the police department of the village of Richfield for service pension purposes, upon his payment into the policemen's

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pension fund of the city the sums required and within the time required by the provisions of this act.

Subd. 2. In order for such police officer to be credited with service while a member of such village police department he shall pay into such fund an amount equal to the employee's contribution to the public employees' retirement fund of Minnesota which would have been paid by him if he had been a member of such association throughout his full time service in the village police department.

Subd. 3. To receive credit for such service the police officer shall make such payment before retirement, or before January 1, 1966, whichever is first.

Subd. 4. No person shall be entitled to receive a pension from the policemen's pension fund of the city of Richfield if he is receiving an annuity or benefit from the public employees retirement association resulting from services as a police officer of the city or village of Richfield.

Sec. 2. An amount equal to six percent of the regular monthly salary of the highest paid patrolman in the city police department, exclusive of all moneys for special assignments, allowances, or longevity payments, shall be deducted from the monthly salary of each police officer of the city and shall be paid into the policemen's pension fund of the city.

Sec. 3. Subdivision 1. The mayor and treasurer of the city and the secretary of the policemen's relief association of the city shall, during the month of June of each year, prepare and certify an estimate of the amount of money which should be raised by the city, as the employer's contribution to the police pensions in the city, in the ensuing year.

Subd. 2. The amount to be so estimated and certified shall be the sum necessary to bear the total normal cost of the pension plan during the ensuing calendar year, determined by the entry age normal cost method based upon a three percent interest assumption, plus the sum necessary to achieve full funding of the pension plan within 40 years of the passage of this act, less the estimated amount of salary deductions payable into the fund during the ensuing year under the provisions of this act. During the first year after passage of this act and at least once every four years thereafter the city policemen's relief association shall obtain an acturial survey and report, prepared by an approved actuary as defined in Chapter 11, Laws of 1957, to assist in the preparation of the annual estimates required by this section.

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Subd. 3. The city shall levy a tax for the policemen's pension fund equal to the net amount so certified, in the manner and at the time that it levies other taxes and the proceeds of such tax shall be paid into such fund; provided that the amount of tax so levied shall never be more than three times the estimated amount of salary deductions payable into the fund during the year for which the tax is levied. In lieu of all or part of such tax levy or as a supplement thereto the city council in its discretion may by resolution irrevocably appropriate and shall thereafter transfer to the policemen's pension fund money available from the city's general fund, or profits from its municipal liquor dispensary. Any such appropriation resolution shall precede the making of the tax levy for the fund, and the total so appropriated plus the amount levied shall be equal to the amount so certified.

Sec. 4. No member of the police department of the city shall be eligible to receive a service pension until he reaches the age of 55 years.

Sec. 5. The members of the policemen's relief association of the city shall consist only of policemen, policewomen, police matrons and assistant police matrons, and shall not include a person who is not a police officer as defined in Minnesota Statutes, Section 353.01, Subdivision 22.

Sec. 6. Except as provided in this act, the provisions of Minnesota Statutes, Sections 423.801 to 423.815 shall be applicable to the city and its policemen's relief association.

Sec. 7. This act shall become effective only after its approval by the governing body of the city of Richfield and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 19, 1965.

## CHAPTER 459-S. F. No. 992

## [Coded]

An act relating to the public employees retirement association; permitting the payment of an annuity to certain school district employees who otherwise are employed by the school district in certain cases.

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