

I, A.B., auditor of _____ county, and the State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be) of _____ for the year 19____ (being the same year the property was assessed and the tax levied), to become payable in the year 19____.

Witness my hand and official seal this ____ day of _____, 19____.

County Auditor.

Subd. 3. Designation of year of tax. Beginning with property taxes payable in 1964, taxes on real *and personal* property shall continue to be related to the year in which assessed but shall be designated by the year in which they became payable but the liens shall relate back to the assessment date preceding except as otherwise provided: , *and further provided that such designation shall not be deemed to change the date or period to which such property taxes relate.*

Sec. 2. *The enactment of Laws 1963, Chapter 39, for the purposes of merely labeling the tax bills to indicate the year in which real estate taxes become payable having been misconstrued and having created problems pertaining to deduction of real and personal property taxes for income tax purposes and administrative problems pertaining thereto which did not exist prior to such enactment, it is in the public interest that Minnesota Statutes 1961, Section 275.28, as amended by Laws 1963, Chapter 39, be amended.*

Sec. 3. This act is retroactive to February 28, 1963.

Approved May 21, 1965.

CHAPTER 546—S. F. No. 1908

[Not Coded]

An act relating to the firemen's relief association of the city of Virginia; amending Laws 1953, Chapter 399, Section 1, as amended, and Section 12, as amended.

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

Section 1. Laws 1953, Chapter 399, Section 1, as amended by Laws 1961, Chapter 420, Section 1, is amended to read:

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

Section 1. **Virginia, city of; firemen's relief associations, pensions; Virginia.** *The fire department of In the city of Virginia, which now maintaining maintains a firemen's relief association under the laws of the state of Minnesota, such firemen's relief association is continued and shall have perpetual existence.*

Sec. 2. Laws 1953, Chapter 399, Section 12, Subdivision 2, as added by Laws 1961, Chapter 420, Section 2, is amended to read:

Subd. 2. The council or other governing body of such city shall each year at the time the tax levies for the support of the city are made and in addition thereto levy a tax of ~~two and one-half~~ *three* mills on all taxable property within the city. It shall levy taxes for such purposes in excess of the limitations of Minnesota Statutes, Section 275.11. When this special fund reaches or exceeds \$120,000, the levy, each year, shall be one mill until the fund goes below \$100,000 when the levy shall again be ~~two and one-half~~ *three* mills. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is located and by the 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 four percent from the basic monthly pay of each fireman 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 fireman. If a fireman in such city is separated from the service under such circumstances that no pension benefits are payable to him, the treasurer of the special fund shall return to the fireman or to his immediate family all of the amounts so deducted from his base pay, without interest. 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 the county shall be collected and payment thereof enforced when and in like manner as state and county taxes are paid.

Sec. 3. Laws 1953, Chapter 399, Section 12, Subdivision 3, as added by Laws 1961, Chapter 420, Section 2, is amended to read:

Subd. 3. Subdivision 1 shall not apply while subdivision 2 is in effect. Subdivision 2 takes effect on the effective date of ~~this act and expires on July 1, 1965~~ *Laws 1961, Chapter 420.*

Approved May 21, 1965.

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