

Sec. 6. (1) No provision of this act shall be construed as exempting, abridging, repealing or amending the compliance with the provisions of the Police and Firemen's Relief Association Guidelines Act of 1969, as amended, except as provided for in this section.

(2) Notwithstanding Minnesota Statutes, Section 69.77, Subdivision 2, the governmental subdivision's minimum obligation shall not be reduced, but shall be the financial requirements of the association less member contributions and less one year's estimated receipts expected from the state of Minnesota through state collected insurance premium taxes or other state aids. The governmental subdivision shall provide in its annual budget commencing in 1971 the above minimum obligation, and shall levy taxes sufficient for the payment thereof.

(3) In addition to the above minimum obligation, the governmental subdivision shall provide in its annual budget commencing in 1971, an additional amount sufficient to amortize the deficit as determined by actuarial survey in accordance with Minnesota Statutes, Sections 69.71 to 69.76, within a period of 30 years.

(4) Prior to the approval of this act by the city council of Chisholm, the relief association shall secure from their actuary amendments to the actuarial survey required by Minnesota Statutes, Chapter 69, revising the findings of the survey to conform with the benefit changes in this act if approved by the local governing body, and shall submit to the governing body the amended survey which shall be presented at a public hearing in terms of mill rate increase prior to approval of this act. If this act is approved by the local governing body, the amended survey shall be the basis for all computations and determinations required by Minnesota Statutes, Section 69.77.

Sec. 7. This act takes effect when approved by a majority of the governing body of the city of Chisholm and upon compliance with Laws, 1959, Chapter 368.

Approved June 4, 1971.

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#### CHAPTER 810—H.F.No.2046

[Not Coded]

*An act relating to the police relief association in the city of Chisholm; authorizing deductions from salaries and tax levies; amending Laws 1945, Chapter 74, Sections 2, 4, and 6, as amended.*

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

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

Section 1. Laws 1945, Chapter 74, Section 2, as amended by Laws 1949, Chapter 164, Section 1; Laws 1953, Chapter 235, Section 1; Laws 1959, Chapter 211, Section 1; and Laws 1961, Chapter 290, Section 1, is amended to read:

**Sec. 2. CHISHOLM, CITY OF; POLICE RELIEF ASSOCIATION, PENSIONS.** The members of the municipal police department of Chisholm are hereby authorized to become incorporated pursuant to the provisions of General Statutes 1923, Chapter 58, and the laws amendatory thereto, and adopt a constitution and bylaws as a relief association, and ~~is authorized to provide for and permit and allow such police relief association, so incorporated, and organized, to pay out of and from any funds it may have received from any source a service, disability or dependency pension in such amounts and in such manner as its articles of incorporation and bylaws shall designate, not exceeding, however, the following sum per month to each of its pensioned members who shall have reached the age of 55 years or more, and shall have served 20 years or more in such department, or their widows and children under 16 years of age subject to the provisions of Laws 1945, Chapter 74, as amended .~~

~~When such members shall have a member has reached the age of 55 years or more and shall have served as a member of such municipal police department for a period of 20 years or more in the police department of Chisholm in which such relief association shall have been organized , or who has been disabled physically or mentally because of any injury received or suffered after at least one year of service as such member, while a member of such organizations and the police department, so as to render necessary his retirement from active police service and cause a total and permanent disability, such retirement member shall be paid each month a pension equal to one-half of his average monthly earnings base pay during the last preceding three years six months of his service with said police department , the minimum monthly pension to be not less than \$85 per month .~~ No pension authorized by this act shall be paid to any person after he removes his residence from the United States, or to any person who shall have been convicted of a felony for which he shall have been adjudged to be imprisoned, or who is an habitual drunkard, or to any person receiving a pension or sick relief from any other public relief association.

~~When any member retires from said service who either is not entitled to, or does not care to accept a pension, he may withdraw all moneys deducted from his salary, namely, the three percent thereof, minus any moneys that have been paid out of such fund for his benefit for hospitalization or doctors' services, or in insurance premiums therefor. In that event, neither he nor his dependents shall be entitled to further benefits under Laws 1945, Chapter 74, as amended. Alternatively, a member of the association who completes~~

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20 years of service but has not attained 55 years of age may retire without forfeiting his right to a retirement pension. Upon application he shall be placed upon the preferred pension roll of the association. After he has attained the age of 55 years the association shall, upon application, commence payment of his pension from the date upon which it approves his application.

These monthly payments may be increased by adding thereto an amount not exceeding \$5 per month for each year of active duty over 20 years of service before retirement not to exceed five years for purposes of pension computation. No such pension shall be paid to any person while he remains a member of the police department and no person receiving such pension shall be entitled to any other relief from the association. ~~The association may deny the pension provided for in this act to any eligible member who separates himself from the service of the police department for the purpose of taking other employment.~~

Sec. 2. Notwithstanding any provision of Laws 1945, Chapter 74, Section 6, to the contrary, the city clerk, treasurer, or other disbursing officer of the city shall deduct each month from the monthly pay of each member of the police department, who is a member of the association, a sum not less than six percent of his monthly base pay and deposit it to the credit of the police pension fund.

Sec. 3. Laws 1945, Chapter 74, Section 4, as amended by Laws 1953, Chapter 235, Section 2, is amended to read:

Sec. 4. **PENSIONS, TO WHOM PAYABLE.** Pension may be paid by such police relief association to any widow or child under ~~16~~ 19 years of age of any such pensioned and retired member of the police department and to any widow or child under ~~16~~ 19 years of age of any member who dies while in the service of the police department of such city, and such widow or child shall receive ~~not to exceed the sums hereinafter provided for:~~

~~\$75 per month to such widow, and \$15 per month to each of such children under 16 years of age. Where such widow and such children reside together, the money herein required to be paid to such children shall be paid to such widow for the support of such children, but the money paid to such widow for herself and such children shall not exceed \$105 per month in all. In the event of the death of both parents leaving a minor child or children under the age of 16 years, entitled to such pension, such sums as may be necessary for the care, maintenance and education of such child or children may be paid to the legal guardian thereof, but not to exceed the sum of \$105 per month to the children of any one policeman and not more than \$75 per month to any one child such sums as may be provided for in the bylaws of such police relief association. In the event any such widow remarries, she shall receive no further benefits under this law.~~

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This fund shall not be used for any other purpose than the payment of service, disability or dependency pensions, as herein provided, and for the relief of a sick, injured and disabled policeman. The word "member" as used in this act includes policewomen, police matrons and assistant police matrons.

Sec. 4. Laws 1945, Chapter 74, Section 6, as amended by Laws 1949, Chapter 164, Section 2, is amended to read:

Sec. 6. **ASSOCIATION TO HAVE CONTROL OF PENSION FUND.** Said association through its officers shall have full charge, management and control of the pension fund herein provided for, which said fund shall be derived from the sources herein stated: From gifts of real estate or personal property, and from the rents and sales thereof or the income therefrom. It shall also be the duty of the city clerk, treasurer or other disbursing officer of such city where a police relief association has been duly incorporated and organized under the provisions of this act, to deduct each month from the monthly pay of each member of such police department who is a member of the association and entitled to the benefits therefrom, a sum ~~equal to three~~ not less than six percent of such monthly pay and to place the same to the credit of said police pension fund; it shall also be the duty of every police officer receiving any reward for services, in making arrests or otherwise, to pay unto said police pension fund all such rewards, and it shall be the duty of the chief of police of any such city to place to the credit of and pay into such police pension fund all moneys coming into the hands of the police, when the same shall have been unclaimed for a period of six months, and to sell all unclaimed property coming into the hands of the police when the same shall have been unclaimed for a period of six months, and place the proceeds thereof to the credit of said police pension fund.

~~The governing body of such city shall each year, at the time the tax levies are made for the general revenues of the city, levy within the limits permitted by law, a tax on all taxable property of such city, in the sum of \$8,000 per annum, which levy shall be transmitted to the county auditor of the county in which the city is situated at the time the other tax levies are transmitted, and shall be collected and the payment thereof shall be enforced in the same manner as the other taxes of such city. The city council shall each year at the time that the tax levies are made for the general revenues of the city, levy such amount of money for the benefit of the special fund as may be prescribed by Laws 1969, Chapter 223, as amended. Such levy shall be in addition to and in excess of any statutory or charter limitation imposed upon the rate or amount of taxes which the city can levy.~~ The city treasurer, when the moneys derived from such tax are received by him, shall credit the same to the police pension fund, together with all penalties and interest collected thereon, and said moneys shall not be withdrawn from said fund or transferred to any other fund.

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~~If at any time the balance on hand of the fund so raised by taxation as in this section provided, together with other resources, exceeds the sum of \$50,000, then as often as this shall occur the levy of said sums shall be omitted for any year in which said condition shall exist, and if at any time the whole amount of the sums that may be raised by taxation in any year is not needed for the purposes of this act and the maintenance of the said fund at \$50,000, then said sum so to be raised by taxation in any such year shall be proportionately reduced to such amount as will be sufficient to carry out the provisions thereof.~~

~~If in any year the total amount of pensions so paid by said city to said retired members of said police department of said city shall exceed the sum of \$8,000, then the city council or governing body of such city shall in the following year thereafter, at the time the tax levies are made for the general revenues of said city, levy within the limits permitted by law a tax on all taxable property of said city in a sum equal to the sum so paid out for said pensions during the preceding year, said levy to be transmitted to the county auditor of the county in which such city is situated at the time the other tax levies are transmitted, and shall be collected and the payment thereof shall be enforced in the same manner as the other taxes of such city. The city treasurer, when the moneys derived from such tax are received by him, shall credit the same to the police pension fund, together with all penalties and interest collected thereon, and said moneys shall not be withdrawn from said fund or transferred to any other fund.~~

The city treasurer shall, upon written direction of the governing board or board of directors of said association, invest said funds in such interest bearing securities as are specified from time to time by the said board of directors, provided that the same shall be such securities as are prescribed from time to time by the statutes of Minnesota as securities for investments of the state board of investment, and, the payment of premiums on insurance upon the respective members of said association for hospitalization, medical attention, and any insurance upon any of the members of such association which the board of directors shall deem advisable to contract for the best interests of said association and its members.

Sec. 5. In the event of an increase in salary to the active members of the police department, the monthly payments provided for herein shall be increased by three percent for each such increase in salary subsequent to passage of this act to the active members. This increase shall take effect in the month in which the salary increases become effective.

Sec. 6. This act applies only to pensions payable as a result of the death, disability, or retirement of members of the association occurring on and after November 1, 1969.

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Sec. 7. (1) No provision of this act shall be construed as exempting, abridging, repealing or amending the compliance with the provisions of the Police and Firemen's Relief Association Guidelines Act of 1969, as amended, except as provided for in this section.

(2) Notwithstanding Minnesota Statutes, Section 69.77, Subdivision 2, the governmental subdivision's minimum obligation shall not be reduced, but shall be the financial requirements of the association less member contributions and less one year's estimated receipts expected from the state of Minnesota through state collected insurance premium taxes or other state aids. The governmental subdivision shall provide in its annual budget commencing in 1971 the above minimum obligation, and shall levy taxes sufficient for the payment thereof.

(3) In addition to the above minimum obligation, the governmental subdivision shall provide in its annual budget commencing in 1971, an additional amount sufficient to amortize the deficit as determined by actuarial survey in accordance with Minnesota Statutes, Sections 69.71 to 69.76, within a period of 30 years.

(4) Prior to the approval of this act by the city council of Chisholm, the relief association shall secure from their actuary amendments to the actuarial survey required by Minnesota Statutes, Chapter 69, revising the findings of the survey to conform with the benefit changes in this act if approved by the local governing body, and shall submit to the governing body the amended survey which shall be presented at a public hearing in terms of mill rate increase prior to the approval of this act. If this act is approved by the local governing body, the amended survey shall be the basis for all computations and determinations required by Minnesota Statutes, Section 69.77.

Sec. 8. This act shall become effective only after its approval by a majority vote of the city council of Chisholm and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 4, 1971.

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#### CHAPTER 811—H.F.No.2082

*An act relating to the licensing of certified public accountants; amending Minnesota Statutes 1969, Sections 326.18; 326.19; and 326.21.*

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