

funds of which public corporation are in whole or in part raised by taxation on the property in such cities, may become a member of the contributing class by giving a written notice to the retirement board of his acceptance of and his desire to avail himself of the provisions of this chapter, within six months from the date of the passage of Laws 1945, Chapter 181, or of his employment, whichever is the later date.

A member of the contributing class who is granted a leave of absence without pay by his employer to serve as an employee or agent of a labor union primarily representing members of the contributing class may continue as a member of the contributing class during the period of such leave of absence by depositing each month with the fund the amount of the contribution of both the employee and employer for such month as required by this chapter which amount shall be the normal cost of retirement allowances. An individual who on July 1, 1969 is a member of the contributing class or is on leave of absence to serve as an employee or agent of a labor union primarily representing members of the contributing class may receive credit as a member of the contributing class for such previous periods as an employee or agent of such labor union by giving a written notice to the retirement board prior to August 1, 1969, of his election to receive such credit and by paying into the fund not later than July 1, ~~1971~~ 1973 the amounts, including accrued interest, required to pay for both the employee and employer contributions for such previous periods as such labor union employee or agent, which amount shall be the current normal cost of retirement allowances less any amounts previously paid by the employer and the employee during any previous period or periods as an employee and which previously qualified such individual for a creditable year or years of service. The contributions referred to in this paragraph shall be based on the salary for the position or its equivalent held by the member immediately prior to such leave of absence subject to any adjustment thereof during the period of such leave.

Sec. 2. This act is in effect on and after July 1, 1971.

Approved July 22, 1971.

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EXTRA SESSION  
CHAPTER 23—S.F.No.11

[Not Coded]

*An act relating to the issuance of bonds by Independent School District No. 319, Itasca county; for the construction, equipping,*

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*furnishing, remodeling and rehabilitating of school buildings; and the levying of taxes for the payment thereof.*

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

**Section 1. INDEPENDENT SCHOOL DISTRICT NO. 319; BONDS.** Independent School District No. 319, Itasca county, sometimes known as the Nashwauk-Keewatin School District, may issue its bonds in an aggregate principal amount not exceeding \$750,000, to provide funds for the construction, equipment, and furnishing of an elementary school and for the remodeling, rehabilitating, equipping and furnishing of existing school buildings for needed school purposes; and may use the proceeds of the sale thereof for such purposes, including payment of architects' and engineers' and legal fees incidental thereto. Except as hereinafter specifically permitted, such bonds shall be authorized, issued, sold, executed and delivered in the manner provided by Minnesota Statutes, Chapter 475. A resolution of the board levying taxes for the payment of said bonds and interest thereon as hereinafter authorized and pledging the proceeds of such levies for the payment of such bonds and interest thereon shall be deemed to be compliance with the provisions of such chapter with respect to the levying of taxes for the payment thereof. The bonds authorized by this act shall be issued only upon the approval of a majority of the voters voting thereon and shall not be included in computing any debt limitation of the district as now or hereafter provided by law.

**Sec. 2. Subdivision 1.** Lands, buildings, machinery, equipment, and other fixtures located within the school district and used in connection with the production of taconite, as referred to and defined in Minnesota Statutes, Sections 298.23 to 298.28, both inclusive, are hereby made subject to taxes for payment of 50 percent of the principal of and interest on any and all bonds issued under authority of this act, anything in said sections to the contrary notwithstanding; provided, that any taxes received by said school district as its share of the taxes imposed by section 298.24 and which are received as the result of an increase in the tax rate provided by said section 298.24 shall, during the term in which any of the bonds issued pursuant to this act are outstanding, be credited against the tax imposed by subdivisions 1 and 2 hereof. In event such properties are all owned by one person, it shall not be necessary to make any determination of the value thereof. In event such properties are owned by more than one person, the taxes shall be apportioned annually between them by the county auditor on the basis of the relative values thereof owned by each, upon such investigation of the facts as the auditor shall deem necessary. The taxes levied in accordance with this act shall be billed to and collected from such person or persons at the same time and in the same manner as taxes levied in and for such school district upon real property subject to taxation therein; provided, any portion of such taxes levied for the payment of installments of principal and

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interest of such bonds may be paid without penalty on or before October 31 of the year in which such taxes became due and payable if such installment of principal and interest is not due until more than 60 days thereafter.

Subd. 2. After the sale and before the delivery of any bonds under authority of this act, the school board shall, by resolution, levy upon all of the property described in subdivision 1 located in such school district a direct, general tax for each year of the term of the bonds in amounts such that, if collected in full, they will produce the amounts needed to meet when due 50 percent of the principal and interest payments on the bonds. A copy of such resolution shall be filed and the taxes so levied shall be extended, assessed and collected and remitted as nearly as may be in the manner specified in Minnesota Statutes, Section 475.61. Such levies shall not be included in computing permissible levies under Minnesota Statutes, Section 275.12, or any law amendatory thereof or supplemental thereto.

Subd. 3. In addition to the levies made in accordance with subdivision 2 hereof, the school board shall at the same time, by resolution, levy on all the taxable property in the school district other than on which the levy under subdivision 2 is made, a direct, annual, ad valorem tax for each year of the term of the bonds in amounts such that, if collected in full, they will produce the amounts needed to meet when due 50 percent of the principal and interest payments on the bonds. A copy of such resolution shall be filed, and the taxes so levied shall be extended, assessed, and collected and remitted as nearly as may be in the manner specified in Minnesota Statutes, Section 475.61. Such levies shall not be included in computing permissible levies under Minnesota Statutes, Section 275.12, amendatory thereof or supplemental thereto.

Subd. 4. The bonds issued under authority of this act shall be the general obligations of the school district, for which its full faith and credit and unlimited taxing powers shall be pledged, and, in event there shall be any deficiencies in the collections of the taxes levied pursuant to subdivisions 2 or 3 hereof, the deficiencies shall be made good by general levies on all taxable properties in the district in accordance with Minnesota Statutes, Section 475.74, and if any such deficiency levies are found necessary the school board is empowered to effect a temporary loan or loans on certificates of indebtedness issued in anticipation thereof for the purpose of meeting payments of principal or interest on the bonds due or about to become due.

Sec. 3. This act shall become effective upon the approval by a majority of all members of the governing body of Independent School District No. 319 in Itasca county, and upon compliance with Minnesota Statutes, Section 645.021.

Approved July 23, 1971.

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