officers shall take office on the first Monday in January following their elections. The terms of the incumbents shall be extended to conform to the changes prescribed by this act.

Sec. 2. The first elections pursuant to section 1 shall be in 1975.

Approved May 16, 1973.

CHAPTER 282—H.F.No.1472

[Not Coded]

An act relating to Hennepin county; abolishing board of tax levy; repealing Special Laws 1879, Chapter 338 as amended.

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

Section 1. HENNEPIN COUNTY; BOARD OF TAX LEVY. Special Laws 1879, Chapter 338, as amended, is repealed.

Approved May 16, 1973.

CHAPTER 283—H.F.No.1510

[Not Coded]

An act relating to the city of Anoka; fire department relief association benefits; amending Laws 1971, Chapter 184, Section 1, Subdivisions 2, 3, 4, 5, and 6; Section 2, Subdivision 2; and Sections 4 and 5.

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

Section 1. Laws 1971, Chapter 184, Section 1, Subdivision 2, is amended to read:

Subd. 2. ANOKA, CITY OF; FIRE DEPARTMENT RELIEF ASSOCIATION; BENEFITS. The fire department relief association may provide for a service pension to a member of the Anoka fire department, who has completed a period or periods of service in the

Changes or additions indicated by underline, deletions by strikeout.

fire department equal to 20 years or more, and after he has arrived at the age of 50 years or more, such pension to be a lump sum service pension equal to \$500 \$600 for each year of service up to the time of his retirement, and that in computation of such service pension benefits, any fraction of a year shall be prorated on a monthly basis.

- Sec. 2. Laws 1971, Chapter 184, Section 1, Subdivision 3, is amended to read:
- Subd. 3. The fire department relief association may provide that when a member of the association dies then his surviving widow shall receive a lump sum death benefit payment equal to \$500 \$600 for each year of service up to the date of death, and that in computation of such death benefits, any fraction of a year shall be prorated on a monthly basis. In the event that he leaves no surviving widow, then his surviving dependent minor children shall receive the lump sum death payment hereunder. In the event he dies without a surviving widow or minor children, then no lump sum death benefits will be payable whatsoever.
- Sec. 3. Laws 1971, Chapter 184, Section 1, Subdivision 4, is amended to read:
- Subd. 4. The fire department relief association may provide that when a member of the association becomes permanently disabled, as certified by two physicians designated by the association and the city manager, so that he cannot continue with his duties as a volunteer fireman of the city of Anoka, then he shall be paid a lump sum service pension equal to \$500 \$600 for each year of service up to the date of his disability, and that in computation of such service pension benefits, any fraction of a year shall be prorated on a monthly basis.
- Sec. 4. Laws 1971, Chapter 184, Section 1, Subdivision 5, is amended to read:
- Subd. 5. The fire department relief association may provide that when a member of the association becomes permanently disabled, as certified by two physicians designated by the association and the city manager, so that he cannot continue with his duties as a volunteer fireman for the city of Anoka, as a result of performing the duties pertaining to a volunteer fireman, then he shall be paid a lump sum service pension equal to \$500 \$600 a year for 20 years of service, or if the member has more than 20 years of service a lump sum equal to \$500 \$600 for each year of service up to the date of his disability shall be paid, and that in computation of such service pension, any fraction of a year shall be prorated on a monthly basis.

Changes or additions indicated by underline, deletions by strikeout.

- Sec. 5. Laws 1971, Chapter 184, Section 1, Subdivision 6, is amended to read:
- Subd. 6. The fire department relief association may provide that when a member of the association dies as a result of performing the duties pertaining to a volunteer fireman then his surviving widow shall receive a lump sum death benefit payment equal to \$500 \$600 a year for 20 years of service, or if the member had more than 20 years of service a lump sum equal to \$500 \$600 for each year of service up to the date of his death shall be paid. In the event he leaves no surviving widow, then his surviving minor children shall receive the lump sum death payment hereunder. In the event he dies without a surviving widow or minor children, then no lump sum death benefits will be payable whatsoever.
- Sec. 6. Laws 1971, Chapter 184, Section 2, Subdivision 2, is amended to read:
- Subd. 2. A volunteer having performed service in the department when his position is eliminated and he does not become a full time fireman shall be paid a service pension equal to \$500 \$600 for each year of service up to the date his position was eliminated, and that in computation of such service pension benefits, any fraction of a year shall be prorated on a monthly basis.
 - Sec. 7. Laws 1971, Chapter 184, Section 4, is amended to read:
- Sec. 4. TAX LEVY. The governing body of the city of Anoka for the benefit of the relief fund of the fire department relief association shall each year at the time tax levies are made for the general revenues of the city, levy taxes on all taxable property of the city in excess of the limits permitted by law-if necessary at such rate and in such amount as is determined by the procedure herein set forth to be necessary to finance currently accruing liability and to amortize the unfunded liability or deficit in the fund, if any within not more than 40 years from the effective date of this act. Each year the required financing for the fund for the ensuing calendar year shall consist of the annual normal level cost of the fund plus yearly additional payment as may be necessary to retire the deficit of the fund not later than December 31, 2009.

The amount that-must be raised by the tax levy shall be determined for each ensuing year by subtracting from the required financing an amount equal-to the state aid-by distribution of the tax on premiums for fire insurance and related coverage received during the preceding 12 months.

Normal level cost and payments necessary to amortize the unfunded liability in the fund shall be determined by actuarial procedure as set forth in section 5. Notwithstanding the volunteer

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firemen's relief association guidelines act of 1971, the association shall determine and the city of Anoka shall provide for the financial requirements of the special fund in the manner prescribed by Minnesota Statutes, Section 69.773, except that the first actuarial survey determined in accordance with the benefits prescribed by this act shall be procured prior to January next following the effective date of this act. All other provisions of section 69.773 shall govern the association and the city of Anoka in determining and providing for the financial requirements of this special fund.

Sec. 8. Laws 1971, Chapter 184, Section 5, is amended to read:

Sec. 5. GUIDELINES ACT APPLICABLE. Prior to January next following the effective date of this act, the fire department relief association shall procure an actuarial survey and report prepared by an approved actuary meeting the requirements of Minnesota Statutes, Sections 69.71 to 69.76. Such survey shall comply with the provisions and requirements of said sections 69.71 to 69.76 except that normal level cost shall be expressed as a total amount and a per member amount, and the finding as to amortization of unfunded liability shall conform with this act. A similar actuarial survey shall be procured at least every four years thereafter.

Copies of each actuarial survey and report shall be filed with the governing body of the city of Anoka and with any commission of the legislature as may be assigned the study of pension funds. No provisions of Laws 1971, Chapter 184, as amended, shall be construed as exempting, abridging, repealing or amending the compliance with the provisions of the volunteer firemen's relief association guidelines act of 1971, as amended, unless such exemption is specifically referred to therein.

Sec. 9. This act is effective upon approval by the governing body of the city of Anoka, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1973.

CHAPTER 284—H.F.No.1522

[Not Coded]

An act relating to the town of Taconite Harbor; authorizing the taking of a special federal census and its use.

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

Changes or additions indicated by $\underline{underline},$ deletions by $\underline{strikeout}.$