

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

Section 1. **County refundment bonds legalized.** In all cases where a county having an assessed valuation of taxable property, exclusive of moneys and credits, of not more than \$20,000,000 and a bonded indebtedness in excess of \$700,000, a population of not to exceed 25,000 and an area in excess of 900 square miles, has heretofore, acting through its county board, determined by resolution to issue the bonds of such county for the purpose of refunding its indebtedness to the State of Minnesota, and has by such resolution provided for the issuance and sale of refunding bonds, such proceedings already had are hereby legalized and declared to be valid and of full force and effect, and the county board of any such county is hereby authorized to complete the proceedings for the issuance and sale of such bonds in accordance with such resolution and to issue the bonds of such county in such amount as may in the judgment of the board be necessary for such purpose, provided that such bonds shall mature serially in approximately equal amounts, the first of such installments to become due in not more than two years from the date of such bonds and the last of such installments to become due in not more than 15 years from their date, and that prior to the issuance of such bonds the board shall levy a tax for the payment thereof.

Sec. 2. **Not to apply to pending proceedings.** This act shall not apply to or affect any acts or proceedings now pending in which the validity of any of such proceedings or bonds is questioned.

Approved April 14, 1945.

CHAPTER 300—H. F. No. 1137

An act relating to police relief associations in certain villages; amending Laws 1931, Chapter 48, Section 6, as amended.

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

Section 1. Laws 1931, Chapter 48, Section 6, as amended by Laws 1933, Chapter 122, Section 2, as amended by Laws 1939, Chapter 304, Subdivisions 2, 3 and 4, is amended to read, as follows :

Subd. 2. Levy for police pension fund. The village council or other governing body of such *village* shall each year, at the time the tax levies are made for the general revenues of the village, levy within the limits now permitted by law, a tax of one-fifth of a mill on all the taxable property of such village, the amount of which tax shall not in the aggregate exceed the sum of \$7,000 per annum, and which levy shall be transmitted to the county auditor of the county in which the village 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 village. The village 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, in the following manner: of the first levy made after the passage of this act, in all villages within this act and having a population of less than 10,000 inhabitants, a sum not to exceed \$700.00, may at the discretion of the board of trustees of said relief association, be placed to the credit of the general fund of said association, and the balance of said levy, as well as all subsequent levies, shall be credited to the special fund of said association, and said moneys shall not be withdrawn from said fund or transferred to any other fund, except for the purposes of this act.

Subd. 3. Limitation on amount. 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 \$100,000, 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 \$100,000, 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.

Subd. 4. Investment of funds. The village 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, *or to invest such funds in loans secured by first mortgages upon real estate situated within said village, and the payment of premiums on insurance upon the respective members of said association for hospitalization and medi-*

cal attention which the board of directors shall deem it advisable to contact for the best interests of said association and its members.

Approved April 14, 1945.

CHAPTER 301—H. F. No. 1164

An act relating to expenditures of county welfare boards in certain counties; amending Minnesota Statutes 1941, Section 393.08.

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

Section 1. Minnesota Statutes 1941, Section 393.08, is hereby amended so as to read as follows:

393.08. Estimates furnished to county board. On or before the first day of July each year the county welfare board, except any such board referred to in section 393.01, subdivisions 3 and 4, shall submit to the county board of commissioners an estimate of the amount needed by it to perform its duties, including expenses of administration, and the county board of commissioners shall consider the estimates so submitted and, if approved, shall levy a tax as provided by law for the purposes. In the event the estimate is not approved, the county board of commissioners shall confer with the county welfare board and adjust a budget in accordance with the facts and levy a tax for the amount required.

In counties referred to in section 393.01, subdivision 3, the estimate required shall not include poor relief in such counties or institutional requirements in any city of the first class located therein. The tax levy by the county board of commissioners in such counties shall be such as is required for categories of aid under the federal social security act, and shall be separate and distinct from other levies made by it. The governing body of any such city of the first class may annually levy a tax for poor relief as authorized by such home rule charter, on the real and personal property within the corporate limits of such city. Such tax levy and the proceeds thereof shall be subject to the same control and supervision as is imposed on any existing public welfare tax levy.

On the first day of July of each year the county welfare board referred to in section 393.01, subdivision 4, shall pre-