and to levy assessments in the manner provided by Section 434.20, Minnesota Statutes, and to issue and sell street improvement certificates of indebtedness are hereby legalized and validated and said certificates of indebtedness when issued and sold pursuant to law shall be valid and binding obligations of said village.

- Sec. 2. Remedial in nature. It is hereby expressly found and determined that this Act is remedial in nature, being necessary to protect the financial credit of such village, and this Act shall take effect and be in force from and after its passage.
- Sec. 3. Not to affect proceedings pending. This Act shall not apply to any action or proceeding now pending in any courts in the State of Minnesota.

CHAPTER 28—S. F. No. 338

An act relating to tax levies for firemen's relief associations in cities of the second class and amending Minnesota Statutes 1945. Section 424.12

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

Section 1. Minnesota Statutes 1945, Section 424.12, is amended to read as follows

Tax levy for relief association; amount of payments. The city council or other governing body of each city wherein such a relief association is located shall each year, at the time the tax levies for the support of the city are made, and in addition thereto, levy a tax not to exceed one mill on all taxable property within the city. When the balance in the special fund of any firemen's relief association in any city of the second class is less than \$50,000 the city council or commission or other governing body, shall, each year, at the time the tax levies are made for the support of the city, and in addition thereto, levy a tax of one mill on all the taxable property in such city. When the fund shall reach or exceed \$50,000, the levy, each year, shall be one-tenth of one mill. In addition, 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 two per cent of the basic pay of all firemen, 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 of the second class is separated from the service due to resignation or some reason not involving malfeasance. non-feasance, moral turpitude, injury, death, or other disability, the treasurer of the special fund shall return to the fireman all of the amounts so deducted from his base pay without interest. Members of the firemen's relief association in such city of the second class who were in cities of the second class receiving a firemen's pension on January 1, 1941, and who were active on January 1, 1941, and who joined the association thereafter, or their beneficiaries, shall receive as benefit payments, according to the rules of the association, amounts to be determined by the board of trustees of the association, but these amounts shall be no more than \$75.00 per month. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is situated. and by the county shall be collected and payments thereof enforced when and in like manner as state and county taxes are paid.

Approved February 25, 1947.

CHAPTER 29—S. F. No. 112

An act relating to the deposit of county funds, and amending Minnesota Statutes 1945, Section 385.07.

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

Section 1. Minnesota Statutes 1945, Section 385.07, is amended to read as follows:

385.07. Funds, where deposited. All county funds, as soon as received, shall be deposited by the county treasurer in the name of the county in one or more banks designated by the board of auditors, who, before designating such depository, shall advertise in one or more newspapers published in its county, or if, in its opinion, the public interests require, in other counties, for at least two weeks for proposals. Such proposals shall state what security will be given to the county for the funds so deposited, and what interest allowed on monthly balances, on condition that such funds, with accrued