

CHAPTER 329—H. F. No. 1017

[Not Coded]

An act relating to firemen's relief associations in certain cities of the fourth class; amending Laws 1939, Chapter 124.

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

Section 1. Deductions from firemen's pay and tax levy for retirement pensions in certain cities. Laws 1939, Chapter 124, is amended to read as follows:

In addition to the moneys in the special fund of said association or provided to be raised therefor under existing laws for the payment of pensions and other benefits, revenues from the following sources shall be paid to said special fund, to-wit: It shall be the duty of the city clerk, treasurer or other disbursing officer of such city to deduct each month from the monthly pay of each member of the fire department, who is a member of the association, a sum equal to three and one-half per cent of such monthly pay, and to place the same to the credit of said special fund. The city council or other 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 per capita or mill limitations now permitted by law, a tax of \$10,000 each year, until the special fund has reached \$50,000; and when the special fund is not less than \$50,000 and not more than \$65,000 a tax of \$5,000 annually shall be levied and when the fund exceeds \$65,000 then no tax shall be levied for that current year on all of the taxable property of such city, which levy shall be transmitted to the county auditor of the county in which the city is situated at the time the other levies are transmitted and shall be collected, and the penalties therefor 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 pay the same to the treasurer of the fire department's relief association, together with all penalties and interest collected thereon, in the following manner: Of the first levy made after the passage of this act as amended and its adoption by said city, an amount not to exceed \$1,000 of such levy 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. The balance of said levy, as well as all subsequent levies, shall be credited to the special fund of said association, and shall not be withdrawn from said fund or transferred to any other fund except for the purposes of this act. The board of trustees

may, in its discretion, pay premiums upon the bond of the treasurer and secretary from said special fund.

Approved April 14, 1947.

CHAPTER 330—H. F. No. 1063

[Coded as Section 272.021]

An act declaring the property of volunteer fire departments to be public property; and exempting such property from taxation.

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

[272.021] **Property of volunteer fire department exempt from taxation.** Section 1. The property of any volunteer fire department used exclusively for the prevention of and protection from fire to the property of the community is declared to be public property used for essential public and governmental purposes, and such property of the volunteer fire department shall be exempt from all taxes and special assessments of the city, the county, the state, or any political subdivision thereof.

Approved April 14, 1947.

CHAPTER 331—S. F. No. 570

An act to amend Minnesota Statutes 1945, Section 273.03, to increase the compensation of assessors attending county seat instructional meetings to \$6.00 per day, and to make its provisions applicable to members of local boards of review required to attend such meetings.

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

Section 1. Minnesota Statutes 1945, Section 273.03, is hereby amended to read as follows:

273.03. Assessment; mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots