

pletely encircle such municipalities at a distance of not less than 20 rods apart, between which back-fires may be set or a stand made to fight forest fires in cases of emergency.

All towns, villages, and cities are hereby authorized and directed to take necessary precautions to prevent the starting and spreading of forest or prairie fires and to extinguish the same; and are hereby further authorized to levy a tax of not more than *ten* mills annually upon the taxable property of such municipalities, but in no municipality to exceed a total of \$3,000 in any one year, which tax when collected shall be known as the fire fund and kept separate and apart from all other funds and used only in paying all necessary and incidental expenses incurred in enforcing the provisions of Sections 88.02 to 88.21. Not to exceed \$500 shall be expended in any one year from any such fire fund for the support of any municipal fire department. No such municipality shall make any levy for its fire fund at any time when the same contains \$5,000 or more, consisting of cash on hand or uncollected taxes not delinquent or both.

In all towns constituted within any of the forest patrol districts which may be established by the director, the respective town and village officers and employees shall cooperate with, and be under the general supervision and direction of, the director.

Approved April 25, 1949.

CHAPTER 677—H. F. No. 362

An act relating to old age assistance; amending Minnesota Statutes 1945, Section 256.15, Subdivision 2, as amended by Laws 1947, Chapter 530.

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

Section 1. Minnesota Statutes 1945, Section 256.15, Subdivision 2, as amended by Laws 1947, Chapter 530, is hereby amended to read:

Subd. 2. **Amount and manner of payment.** The manner and amount of old age assistance payments shall be fixed

with due regard to the conditions in each case in accordance with the rules and regulations of the state agency, but in no case shall it be an amount which, when added to the net income and resources available to the support and care of the applicant, exceeds a total of \$55 a month, *which amount shall be increased to not to exceed \$60 per month whenever the federal government makes aid available to the states for old age assistance with respect to such increased maximum*, except for medical, dental, surgical, hospital, nursing, or licensed rest home care, subject to the following:

(1) The annual income of any property which is not so utilized as to produce reasonable returns shall be deemed to be the net income which would be available if the property were suitably used. Due consideration shall be given to the current or prevailing conditions affecting the use of such property.

(2) An amount not to exceed \$100 received during a calendar year as gifts or as a result of personal labor, may be excluded in the discretion of the county agency in determining the amount of such old age assistance.

(3) The authority for the increased maximum monthly assistance granted by this amendment shall cease on March 31, 1951, when the \$40 maximum monthly assistance allowance shall be effective.

Sec. 2. Subd. 4. Subdivision 3 temporarily waived. The prohibition against granting relief to a recipient of Old Age Assistance, as contained in Minnesota Statutes 1945, Section 256.15, Subdivision 3, is hereby waived until March 31, 1951, when it shall again be effective.

Sec. 3. Effective date. *This act shall take effect and be in force from and after July 1, 1949.*

Approved April 25, 1949.

CHAPTER 678—H. F. No. 391

An act relating to an excise tax on gasoline; amending Minnesota Statutes 1945, Section 296.02, Subdivisions 1 and 3.