entries under each letter shall appear in the order as to time in which the instruments were filed.

Approved April 21, 1953.

CHAPTER 521-H. F. No. 1337

An act relating to funds for firemen's relief and firemen's relief associations in certain cities and villages; amending Minnesota Statutes 1949, Sections 69.04 and 424.30.

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

Section 1. Minnesota Statutes 1949, Section 69.04, is amended to read:

69.04 Special fund, payments. Such amount shall be kept in the special fund for firemen's relief provided for in sections 424.30 and 424.31 and shall be disbursed only for the purposes and in the manner set forth in those sections.

Sec. 2. Minnesota Statutes 1949, Section 424.30, is amended to read:

Tax for fire department relief fund, disburse-424.30ment of proceeds. The council or other governing body of each village and city in this state, other than cities of the first and second class and other than any city or village operating under Laws 1935, Chapters 153, 192, and 208, and Laws 1939, Chapter 434, and Laws 1941, Chapter 196, or acts amendatory thereof, which has a regularly organized fire department, shall each year, at the time the tax levies are made for the support of the village or city, and in addition thereto, levy a tax of onetenth of a mill on all the taxable property of such village or city. The tax so levied shall be transmitted to the auditor of the county in which the village or city is situated at the time all other tax levies are transmitted, and shall be collected and payment thereof enforced. The village or city treasurer, when the tax is received by him, shall pay the same over to the treasurer of the duly incorporated firemen's relief association of such village or city, if there is one organized, together with all penalties and interest collected thereon: but if there is no firemen's relief association so organized in any such village or city, or if any such association resign, be removed or has heretofore resigned or has been removed as trustee of such money. then the treasurer of such municipality shall keep the money in a special fund to be disbursed only for the *purposes* authorized by section 424.31 or for the equipment and maintenance of the fire department and for construction, acquisition, or repair of

buildings, room, and premises for fire department use. The council of any village or city in this state which now has or hereafter may have less than 50,000 inhabitants is hereby authorized and empowers [empowered], when in its discretion it deems it necessary or desirable so to do, to levy on the taxable property of such village or city an additional amount not to exceed nine-tenths of one mill; such additional tax to be collected and disbursed as herein provided.

Approved April 21, 1953.

CHAPTER 522-H. F. No. 1354

·[Not Coded]

An act relating to the commission to investigate and study all matters relative to taxation of iron ore, and appropriating money for such purpose; amending Laws 1951, Chapter 714, Sections 5, 7.

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

Section 1. Laws 1951, Chapter 714, Section 5, is amended to read:

Sec. 5. **Report to legislature.** The commission shall make a report to the *members of the* Legislature not later than *December 20, 1954*, setting forth its findings as a result of such investigation and study, and shall make such recommendations as it deems proper in an effort to assist the Legislature in the formulation of a stable and fair policy for the taxation of iron ore.

Sec. 2. Laws 1951, Chapter 714, Section 7, is amended to read:

Sec. 7. Appropriation. That part of the sum of \$150,000 appropriated by Laws 1951, Chapter 714, which was not expended by the commission pursuant to that chapter, or so much of that unexpended balance as may be necessary, is hereby reappropriated from the funds appropriated to the iron range resources and rehabilitation commission for the use of this commission in performing the duties imposed under the provisions of this act. For the payment of such expenses the commission shall draw its warrants upon the state treasurer, which warrants shall be signed by the chairman and at least two other members of the commission and the state auditor shall then approve and the state treasurer pay such warrants as and when presented.

A general summary or statement of expenses incurred by