

in no security for payment of costs shall be required. Nothing herein shall be construed to prevent an employee from prosecuting his own claim for wages.

Subd. 3. Upon the written request of the commissioner, the attorney general of the state of Minnesota shall commence a civil action for declaratory judgment against the employer as provided in subdivision 2 of this section.

Approved May 23, 1969.

CHAPTER 640—H. F. No. 1194

[Not Coded]

An act relating to the tax levy for county purposes in Sibley county; amending Laws 1959, Chapter 195, Section 1.

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

Section 1. Laws 1959, Chapter 195, Section 1, is amended to read:

Section 1. **Sibley county; general revenue tax levy.** The board of county commissioners of Sibley county may levy taxes annually for general revenue purposes on each dollar of taxable property, as assessed and entered upon the tax lists, for county purposes, not to exceed ~~15~~ *20* mills.

Sec. 2. *This act becomes effective only after its approval by the board of county commissioners of Sibley county, and upon compliance with Minnesota Statutes, Section 645.021.*

Approved May 24, 1969.

CHAPTER 641—H. F. No. 1234

[Not Coded]

An act relating to the city of Rochester and the policemen's relief association and pension fund.

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

Section 1. **Rochester, city of; policemen's relief; definitions.**
Subdivision 1. "Unit" means $1/75$ of the current maximum

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monthly salary paid to any patrolman; except that for persons who first become members after June 30, 1969, and their widows and children, a "unit" means 1/75 of the sum of (a) the maximum monthly salary being paid a patrolman at the time the pension or benefits being determined first become payable, and (b) one half of the difference between said salary and the current maximum monthly salary being paid a patrolman from time to time.

Subd. 2. "Deferred pensioner" means (a) a person who became a member before July 1, 1969, who has completed not less than 20 years of service and retires before reaching the age of 50 years, and who is entitled to receive a pension when he attains the age of 50 years, and (b) a person who became a member after June 30, 1969, who has completed not less than 20 years of service and retires before reaching the age of 55 years, and who is entitled to receive a pension when he attains the age of 55 years.

Sec. 2. **City of Rochester: policemen's relief association.** Subdivision 1. At the time and in the manner it levies other taxes, the common council of the city of Rochester shall annually levy a tax to be paid into the policemen's pension fund in an amount which, together with member contributions and other income available to the policemen's pension fund, will be sufficient to meet current normal costs determined by the entry age normal cost method based upon a three percent interest assumption, plus an additional amount sufficient to retire the accumulated deficit by the year 2072. To avoid an excessive increase in the amount of the levy during the first three years after passage of this act, the tax levy shall be two mills in 1969, three mills in 1970, four mills in 1971, and such amount each year thereafter as may be required by this section. The tax levy of the city in 1972 and thereafter shall not be less than an amount equal to one and one half times the total amount of the member salary deductions for the preceding year. The policemen's relief association shall have actuarial surveys made of the policemen's pension fund in accordance with the provisions of Minnesota Statutes, Sections 69.71 to 69.76, except that the surveys shall determine the annual rate of support required to retire the deficit by the year 2072.

Subd. 2. The tax required to be levied as herein provided shall be separate and distinct from all other taxes levied and shall not be included in the calculation of any limitations on the power to tax imposed on the city of Rochester.

Sec. 3. **Salary deductions.** The city shall regularly deduct from the salary of each member of the association an amount which up to and including June 30, 1969, shall be equal to two percent of

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the current maximum monthly salary payable to any patrolman and after June 30, 1969, shall be equal to six percent of the current maximum monthly salary payable to any patrolman. All salary deductions shall be paid by the city into the policemen's pension fund not less than quarterly.

Sec. 4. Pensions at age 55. Persons who first become members after June 30, 1969, shall not be eligible for retirement benefits until they have reached the age of 55 years and meet all other qualifications.

Sec. 5. Investment of policemen's pension fund. Subdivision 1. The board of trustees of the Rochester policemen's relief association shall estimate from time to time the amount of pensions and expenses to be paid from the policemen's pension fund and the amount of funds to be available for investment purposes. The board of trustees shall deposit the funds available for investment purposes with the state board of investment in the income share account of the Minnesota supplemental retirement fund.

Subd. 2. The board of trustees shall withdraw funds deposited with the state board of investment at such times and in such amounts as it may determine and as may be needed to pay such pensions and expenses as are payable from the policemen's pension fund.

Subd. 3. The board of trustees shall maintain at all times accurate records to show the amount of funds currently deposited with the state board of investment and the accounts in which such deposits are credited.

Subd. 4. If for any reason the state board of investment is unable to accept a deposit of the policemen's pension fund for investment purposes, the board of trustees shall select, subject to the approval of the common council, a trust company or other investment company authorized to accept funds of others for investment purposes. Such funds as may be determined by the board of trustees to be available for investment shall be deposited with such investment company for investment by the company in securities designated by Minnesota Statutes, Section 11.16, as legal securities for the investment of funds of the state employees retirement association. The investment of such funds shall be subject to all the restrictions contained in Minnesota Statutes, Section 11.16, except that, subject to the restrictions on the total amount of funds invested in corporate stock and corporate obligations, the percentage limitation on the investment in common and preferred stock in any year shall not apply except that not more than one percent of the assets of the fund or

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\$10,000, whichever is greater, may be invested in the stock of any one corporation. The investment company shall have the duty to advise the board of trustees relative to the investment and reinvestment of such funds and to the sale, conveyance, and exchange of any such securities. The investment company shall sell securities on request of the board of trustees when the board of trustees determines that funds are needed to pay pensions or expenses of the special fund.

Subd. 5. Any investment permitted under law when made but prohibited by this act shall be deemed valid until maturity or prior termination.

Sec. 6. **Changes in articles of incorporation or bylaws.** No change in the articles of incorporation or the bylaws of the policemen's relief association affecting the pensions and expenses payable from the policemen's pension fund shall become effective until approved by the common council.

Sec. 7. The provisions of Minnesota Statutes, Section 423.801 to 423.815 shall be applicable to the city of Rochester and to the policemen's retirement association, except that the provisions of said sections pertaining to matters similar to those contained in this act are superseded by the provisions of this act.

Sec. 8. No provision of this act shall be construed as reducing the amount or rate of contribution to the association by the municipality or a member of the association from such minimum contributions as are prescribed by the Police and Firemen's Relief Associations Guidelines Act of 1969.

Sec. 9. This act takes effect when approved by the governing body of the city of Rochester, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 24, 1969.

CHAPTER 642—H. F. No. 1241

[Coded]

An act relating to taxation; providing for credit or refund of gasoline and special fuel in certain cases; amending Minnesota Statutes 1967, Section 296.14 by adding a new subdivision.

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

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.