

### 423.77 RIGHTS AND BENEFITS SAVED

HISTORY. 1953 c 127 s 7.

### 423.775 MEMBERS NOW RECEIVING BENEFITS; RIGHTS

HISTORY. 1953 c 127 s 8.

## CHAPTER 424

### FIREMEN'S RELIEF AND RETIREMENT

#### 424.12 TAX LEVY; SALARY DEDUCTIONS; BENEFIT PAYMENTS

HISTORY. 1941 c 267 s 12; 1943 c 567 s 1; 1945 c 241 s 1; 1947 c 28 s 1; 1949 c 139 s 1; 1951 c 522 s 1; 1953 c 234 s 1.

Provisions of section 424.12 relating to fire department relief associations, as amended by Laws 1947, Chapter 28, providing for one mill tax levy where special fund is less than \$50,000, are mandatory. Such tax levy may be compelled by mandamus. OAG Nov. 8, 1948 (519-C).

#### 424.30 TAX FOR RELIEF FUND

HISTORY. 1909 c 197 s 1; MS 1927 s 1919; 1937 c 349 s 1; 1943 c 323 s 1; 1953 c 379 s 1; 1953 c 521 s 2.

A pension may be paid to retired firemen who are disabled even though the disability did not originate with his service. OAG May 20, 1948 (198-B-6-D).

The levy of a tax of one-tenth of a mill is mandatory. OAG Dec. 18, 1947 (198-B-8).

The one-tenth of a mill tax levy to support the fire department relief association must be levied annually regardless of any charter provision. If the tax is omitted in one year it may not be added to the taxes of a later year. OAG Sept. 27, 1947 (519-C).

Neither section 63.36 as amended nor section 69.09 as reenacted by Laws 1953, Chapter 399, applies to the city of Willmar, a city of fourth class. Section 424.30, as amended by Laws 1953, Chapters 379, 521, might apply. OAG Nov. 3, 1953 (519-C).

Towns within the classification outlined in Laws 1949, Chapter 722, do not possess the power to levy a tax as provided in section 424.30. OAG March 1, 1950 (519-O).

A town cannot levy a general property tax, the proceeds of which are to be used for firemen's relief purposes. OAG May 5, 1950 (519-O).

Proceeds from the insurance premium tax under section 69.03 or from a tax levied under section 424.30 may not be used for the purchase of fire fighting equipment in a municipality having an organized firemen's relief association. OAG Dec. 13, 1950 (688-C-1).

Notwithstanding the inconsistency between sections 69.04 and 69.06, under the provisions of sections 69.06, 424.30, and 424.31, funds received by the fire department relief association from the state may be used in accordance with its articles of incorporation and bylaws and in conformity with section 69.06 for the payment of service pensions. OAG May 20, 1948 (688-M).

The trustees of a firemen's relief association in a city of fourth class may, in its honest discretion, pay sick benefits even though the sick fireman continued to receive his regular compensation while ill. OAG Feb. 11, 1949 (688-M).

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## 424.31 BOARD OF TRUSTEES OF FIREMEN'S RELIEF ASSOCIATIONS

Death and funeral benefits may be paid to heirs at law of inactive members of a fire department relief association providing its law so permits. OAG Sept. 12, 1951 (198-A-1).

Where the bylaws of a fire department relief association provide for the payment of death and funeral benefits to heirs of inactive members, such payment may be made. OAG Feb. 12, 1952 (198-A-1).

Investment of funds of a firemen's relief association should be made in accordance with the provisions of section 424.31. OAG July 11, 1950 (198-B-5).

Tax funds on the proceeds of a two percent fire insurance premium tax may be used for payment of fees, dues, and assessments in the Minnesota state volunteer firemen's benefit association. OAG Dec. 18, 1947 (198-B-8).

Notwithstanding the inconsistency between sections 69.04 and 69.06, under the provisions of sections 69.06, 424.30, and 424.31, funds received by the fire department relief association from the state may be used in accordance with its articles of incorporation and bylaws and in conformity with section 69.06 for the payment of service pensions. OAG May 20, 1948 (688-M).

The trustees of a firemen's relief association in a city of fourth class may, in its honest discretion, pay sick benefits even though the sick fireman continued to receive his regular compensation while ill. OAG Feb. 11, 1949 (688-M).

A firemen's relief association may loan money to a fire department on an income-paying unsecured note when such action is authorized by the city council. OAG Feb. 7, 1950 (688-M).

The firemen's relief association of Waseca may pay a pension out of money received from the premium tax but cannot pay on a sliding scale except as provided by statute. OAG June 14, 1950 (688-M).

The relief association of the city of Wayzata may pay a lump sum pension if so authorized under the bylaws. The association may pay a death benefit upon the death of a retired member if the articles of incorporation are amended to provide that such retired member will be deemed to be a member within the definition contained in the articles. OAG June 14, 1950 (688-M).

## CHAPTER 425

### BUREAU OF HEALTH, PENSIONS

#### 425.02 DISABLED OR RETIRED EMPLOYEES, PENSIONS

HISTORY. 1919 c 340 s 2; MS 1927 s 1442-2; 1929 c 224 s 1; 1937 c 414 s 1; 1943 c 278 s 1; 1951 c 271 s 1; 1953 c 435 s 1.

#### 425.03 AMOUNTS DECREASED OR INCREASED; WAIVER

HISTORY. 1919 c 430 s 3; MS 1927 c 1442-3; 1929 c 224 s.1; 1943 c 278 s 2; 1951 c 271 s 2.

#### 425.06 FUND; TAX LEVY

HISTORY. Amended, 1951 c 271 s 3.