

**356.21 RETIREMENT SYSTEMS, GENERALLY**

(10) A statement of the average ages at which service retirements have taken place.

(a) For all service retirement annuitants living at the date of the actuarial valuation.

(b) Separately as to new retirements for each of the last five fiscal years.

(11) A separate item of administrative expense and a statement of level normal cost. The administrative expense and level normal cost shall also be expressed as a percentage of covered payroll.

(12) For each fund providing any benefit that is based entirely on the rate of compensation in the year of retirement or later years or on a limited period of years in which compensation was at its highest level, an assumption that in each future year the salary on which a retirement or other benefit is based is 1.035 multiplied by the salary for the preceding year.

[1973 c 653 s 45]

[For text of subd. 6, see M.S.1971]

**CHAPTER 357. FEES**

Sec.  
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**357.18 Register of deeds**

[For text of subds. 1 and 1a, see M.S.1971]

Subd. 2. Notwithstanding the provisions of any general or special law to the contrary, the fees prescribed by this section shall govern the filing or recording of all instruments in the office of the register of deeds other than uniform commercial code documents, and documents filed or recorded pursuant to sections 272.481 to 272.487 and 386.77.

[1973 c 35 s 63]

**357.24 Criminal cases**

Witnesses for the state in criminal cases shall receive the same fees for travel and attendance as provided in section 357.22, and judges of the district court may, in their discretion, allow like fees to witnesses attending in behalf of any defendant. In addition these witnesses shall receive reasonable expenses actually incurred for meals, loss of wages and child care, not to exceed \$25 per day. In courts of record these witness fees shall be certified and paid in the same manner as jurors, and in justice courts such fees shall be a county charge, and paid in the same manner as other county charges.

[1973 c 689 s 1]