

The city council or other governing body of any city of the first class, having a population of not less than 75,000 and not more than 150,000, wherein such a relief association is located, and in the charter of such city where is contained a per capital limitation on tax levies, shall each year, at the time the tax levies for the support of the city are made, and in addition thereto, levy a tax of *two and three quarters mill* on all taxable property within said city. In the event the balance in said relief association's special fund, at the time the levy is made, is less than \$500,000, as determined by said association's board of trustees, then it shall be the duty of said city's governing body to increase the rate of said tax levy herein provided to *three mills*.

Approved February 19, 1957.

CHAPTER 25—H. F. No. 343

An act relating to employment security; amending Minnesota Statutes 1953, Section 268.06, Subdivision 6, as amended by Laws 1955, Chapter 380, Section 4.

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

Section 1. Minnesota Statutes 1953, Section 268.06, Subdivision 6, as amended by Laws 1955, Chapter 380, Section 4, is amended to read:

Subd. 6. The commissioner shall, for the calendar year 1943, and for each calendar year thereafter, compute an experience ratio for each employer *whose account has been chargeable with benefits during the 36 consecutive calendar months immediately preceding July 1 of the preceding calendar year; except that, for any employer who has not been subject to the Minnesota employment security law for a period of time sufficient to meet the 36-consecutive-months requirement, the commissioner shall, for the calendar year 1956 and for each calendar year thereafter, compute an experience ratio if his account has been chargeable with benefits during at least the 12 consecutive calendar months immediately preceding July 1 of the preceding calendar year.* Such experience ratio shall be the quotient obtained by dividing the total benefits charged to the employer's account during the period his account has been chargeable, but not less than the 12 or more than the 36 consecutive calendar months ending on June 30 of the preceding calendar year, by his total taxable payroll for the same period ending on such June 30 on which all contributions due have been paid to the department of employment se-

curity on or before July 31 of such preceding calendar year. Such experience ratio shall be computed to the fifth decimal point. Provided, that any employer who has not submitted contribution and wage reports or has not paid the contributions due and payable to the department of employment security on or before July 31 of the preceding calendar year with respect to taxable payrolls for previous periods within the experience period shall be entitled to have such taxable payroll included as a factor in the computation of his experience ratio and contribution rate upon filing with the commissioner written application therefor supported by affidavits showing to the satisfaction of the commissioner that good cause for such delinquency exists and submitting said reports and payment of contributions on or before September 30 of said preceding year.

Approved February 19, 1957.

CHAPTER 26—H. F. No. 377

An act relating to firemen's relief associations in cities of the first class; amending Minnesota Statutes 1953, Section 69.29.

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

Section 1. Minnesota Statutes 1953, Section 69.29, is amended to read:

69.29 **Exclusion from membership.** Each firemen's relief association *may* exclude all applicants for membership who are not physically and mentally sound so as to prevent unwarranted risks for the association. Additional requirements for entrance fees and annual dues for membership in the association may from time to time be prescribed in the bylaws of the association. *Each firemen's relief association may exclude from active membership all members who reach 65 years of age regardless of the provisions of Minnesota Statutes, Sections 197.45 and 197.48.*

Approved February 19, 1957.

CHAPTER 27—H. F. No. 44

[Not Coded]

An act to legalize and validate proceedings heretofore taken by cities of the second class in the initiation and construction of and levy of special assessments for city improve-