

ation until the public accountant shall report that money unlawfully expended has been replaced. The governor may also take such further action as the emergency may demand.

Sec. 29. Continuance of present pension payments.

The payment of pensions or benefits by such a relief association to retired members, widows, and children ~~now on pension rolls~~ shall continue on the same basis as ~~now provided by the constitution and bylaws of such relief association and the payment to members retiring after the passage of this act based on the provisions of this act shall take effect on January 1, 1955, or after the receipt by the association of the proceeds of the first annual levy authorized herein~~ *on April 17 1953*

Sec. 30. Change in population not to affect provisions.

Any firemen's relief association existing at the time of the passage of this act is qualified under the terms of this act and any firemen's relief association hereafter organized under the provisions of this act shall continue thereunder notwithstanding any subsequent change in classification or valuation of the city in which it is located.

Sec. 31. Repealer. Minnesota Statutes 1949, Sections 69.07, 69.08, 69.09, 69.10, 69.11, 69.12, 69.13, are hereby repealed.

Approved April 17, 1953.

CHAPTER 400—H. F. No. 1089

An act relating to the classification of homestead property for the purposes of taxation; amending Minnesota Statutes 1949, Section 273.13, Subdivision 7.

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

Section 1. Minnesota Statutes 1949, Section 273.13, Subdivision 7, is amended to read:

Subd. 7. **Class 3c, Class 3cc.** All other real estate, except as provided by *classes one and 3cc*, which is used for the purposes of a homestead, shall constitute class 3c and shall be valued and assessed at 25 percent of the full and true value thereof. If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class four. The first \$4,000 full and true value of each tract of such real estate used for the purposes of a homestead shall be exempt from taxation for state purposes; except that the first \$4,000 full and true value shall remain subject to and be taxed for the purpose of raising

funds for the discharge of any and all state indebtedness incurred prior to and existing at the time of the passage of this section. *All real estate which is used for the purposes of a homestead by any person (hereinafter referred to as veteran) who served in the active military or naval service of the United States and who is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheel chair, and who with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, shall constitute class 3cc and shall be valued and assessed at five percent of the full and true value thereof. If the full and true value is in excess of the sum of \$8,000, the amount in excess of that sum shall be valued and assessed as provided for by class four.*

Approved April 17, 1953.

CHAPTER 401—H. F. No. 1170

H. F. No. 1170

[Not Coded]

An act relating to police relief associations in certain villages; amending Laws 1931, Chapter 48, Section 2, as amended, and Section 4.

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

Section 1. Laws 1931, Chapter 48, Section 2, as amended by Laws 1951, Chapter 243, Section 1, is amended to read:

Sec. 2. Incorporation; amount of pension. That every paid municipal police department now existing or which may hereafter be organized is hereby authorized to become incorporated pursuant to the provisions of General Statutes 1923, Chapter 58, and the laws amendatory thereto, and adopt a constitution and bylaws as a relief association, and is authorized to provide for and permit and allow such police relief association, so incorporated and organized, to pay out of and from any funds it may have received from any source a service, disability or dependency pension in such amounts and in such manner as its articles of incorporation and constitution and bylaws shall designate, not exceeding, however, the following sum per month to each of its pensioned members who shall have reached the age of fifty-five years or more, and shall have