

20.38 of the statutes is created to read: (20.38) (2) (i) The board of normal regents are authorized to reapportion among the several normal schools for operation only the moneys apportioned to the board, for the several normal schools for operation, for the fiscal year beginning July 1, 1921, and for the fiscal year beginning July 1, 1922, but such reapportionment shall not change the sum apportioned to any normal school for operation for the fiscal year beginning July 1, 1921, and for the fiscal year beginning July 1, 1922, more than ten per cent.

SECTION 7. Paragraph (f) of subsection (2) of section 20.38 of the statutes is amended to read: (20.38) (2) (f) On July 1, * * * 1921, not to exceed fifty thousand dollars, and on July 1, * * * 1922, not to exceed fifty thousand dollars, as contingent appropriations, no part of which shall be expended unless the state board of normal regents shall report to the state board of education that the increase in attendance *in teacher training departments* at a particular institution or institutions, necessitates additional help, *or that without additional help the work of training teachers would be impaired*. Thereupon the state board of education shall pass upon such needs, and allow so much of said appropriation as it shall deem necessary.

SECTION 8. A new paragraph (d) to subsection (5) of section 20.38 of the statutes is created to read: (20.38) (5) (d) On July 1, 1922, not to exceed seven thousand eight hundred twenty dollars for operation, but no part of this appropriation shall be available provided the state board of normal regents enter into a contract for the teaching of hygiene at the Milwaukee State Normal School with the Federal Departmental Hygiene Board for the fiscal year beginning July 1, 1922.

SECTION 9. This act shall take effect upon July 1, 1922.

Approved July 14, 1921.

No. 500, S.]

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CHAPTER 589.

AN ACT to create section 926—195 of the statutes, relating to the creation, establishment, maintenance, and administration of annuity and benefit funds in cities of the first class, for the benefit of policemen employed by such cities, and of the widows and children of such policemen and of all contributors to, participants in, and beneficiaries of any policemen's pension fund in

operation, by authority of law, in any such city at the time this act shall come into effect.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. A new section is added to the statutes to read: Section 926—195. 1. In all cities of the first class in this state whether organized under general or special charter, annuity and benefit funds shall be created, established, maintained and administered for policemen employed by such cities and for the widows and children of such policemen and for all contributors to, participants in, and beneficiaries of any policemen's pension fund in operation, by authority of law, in any such city at the time this section shall come into effect; provided that before this act shall be in effect in any city to which it applies, it must first have been approved by a majority vote of the members elect of the common council of such city.

2. In each such city one such annuity and benefit fund shall be created, established, maintained and administered, as hereinafter stated.

3. (a) In each such city a board composed of five members shall constitute a board of trustees authorized to carry out the provisions of this section and charged with the duty of administering the annuity and benefit fund herein provided for. Said board of trustees shall be known as the "Retirement Board of the Policemen's Annuity and Benefit Fund of _____; which

(Name of City)

board is hereinafter referred to as the "Retirement Board".

(b) The said retirement board shall consist of the following: One member who shall be a person appointed by the mayor of such city; three members who shall be policemen employed in such city; and one member who shall be a member of the retirement commission (as hereinafter described) of such city, or the city comptroller of such city, or a member of the committee on finance of the common council of such city, as stated hereinafter.

(c) Within thirty days from and after the date upon which this section shall come into effect in such city, and also at a time not less than thirty days prior to the end of each succeeding four year term thereafter, the mayor of such city shall appoint a person to serve as a member of said retirement board for a period of four years and until his successor shall have been appointed and shall have qualified.

(d) Within thirty days from and after the date upon which this section shall come into effect in such city, the mayor of such city shall arrange for and hold an election, at which all policemen employed by such city at the time such election shall be held (including those on vacation and those on leave of absence) and all annuitants of any "policemen's pension fund" in operation, by authority of law, in such city at the time this section shall come into effect in such city, shall have a right to vote, and at which the ballot shall be of secret character, for the election of three members of said retirement board who shall be policemen employed by such city. At such election one such policeman shall be elected for a term which shall end on the first day in the month of December of the third year after the year in which this section shall come into effect in such city, one for a term which shall end on the first day in the month of December of the second year after the year in which this section shall come into effect in such city, and one for a term which shall end on the first day in the month of December of the first year after the year in which this section shall come into effect in such city. Thereafter, the retirement board shall conduct regular elections annually, under rules to be adopted by it, at least thirty days prior to the date of expiration of the term of the elective member whose term shall next expire, for the election of a successor to such member. Each such successor shall be chosen for a term of three years. Each member elected as aforesaid, shall continue in office until his successor shall have been elected and shall have qualified. At all such elections all policemen employed in such city at the time any such election shall be held (including those on vacation and those on leave of absence) and all annuitants of the annuity and benefit fund herein provided for and of "policemen's pension fund" in operation, by authority of law, in such city at the time this section shall have come into effect in such city shall have a right to vote, and the ballot shall be of secret character.

(e) Any person appointed or elected as aforesaid shall qualify for the office of member of said retirement board by taking an oath of office. Said oath shall be administered by the city clerk of such city and a copy thereof shall be kept in the office of said city clerk. The said appointive member may be removed from office by the mayor of such city. Any member of said retirement board, elected as aforesaid, who shall leave the police service

of such city shall automatically cease to be a member of said retirement board.

(f) If a body, created and maintained under and by virtue of any law or laws heretofore or hereafter enacted, officially known as the retirement commission of such city, and charged with the duty of supervising the conduct of the affairs of the annuity and benefit fund herein provided for, and of passing upon the validity and sufficiency of securities in which it shall be proposed that any moneys of said fund shall be invested, and of performing other duties concerning said fund, shall exist in such city, the chairman of such retirement commission shall, ex-officio, be a member of the retirement board of the annuity and benefit fund herein provided for. If no such retirement commission exists, the city comptroller of such city, shall, ex-officio, be a member of said retirement board.

(g) If a vacancy shall occur in the membership of said retirement board owing to death, resignation or any other cause, said vacancy shall be filled as follows: In case the vacant membership be that of the appointee of the mayor of such city, the said mayor shall appoint a person to serve during the remainder of the unexpired term. In case the vacant membership be of elective character, the remaining elective members of the retirement board shall appoint a policeman who shall serve until a policeman shall be elected and shall qualify to serve during the remainder of the unexpired term. Such policeman shall be elected at a special election which shall be held concurrently with and in the same manner as the next regular election for member of the retirement board. Any person so appointed and any policeman so elected shall qualify for office by taking an oath of office, as aforesaid.

(h) If the vacant membership shall be of ex-officio character, the mayor of such city shall appoint a member of the retirement commission (as hereinbefore described) of such city, or if there be no such retirement commission, a member of the committee on finance of the common council, of such city, to serve as a member of said retirement board until a person qualified as hereinbefore described shall have assumed the duties of member of said retirement board.

4. No member of said retirement board shall receive or have any right to receive any money or moneys from the annuity and benefit fund herein provided for as salary for service performed as a member of said board but any policeman member shall have

a right to and shall be reimbursed for any amount of salary which shall be withheld from such member by the city comptroller of such city, or by any officer or employe of such city, because of attendance at any meeting of said retirement board or the performance of any other duty in connection with the annuity and benefit fund herein provided for.

5. The said retirement board shall hold regular meetings in the months of March, June, September and December of each year and shall hold such other meetings as may be deemed necessary by such board or by the retirement commission (as hereinbefore described) of such city. A majority of the members of said retirement board shall constitute a quorum for the transaction of business at any such meeting, provided, that no annuity or benefit shall be allowed or granted and no money shall be paid out of the annuity and benefit fund herein provided for unless the same shall be ordered by a vote of the majority of the members of said retirement board.

6. At the regular meeting in September of the year in which this section shall come into effect in such city, and at the regular meeting in September of each year thereafter, the said retirement board shall elect, by a majority vote of the members who vote upon the question, a president, and a recording secretary from among its own members. Such recording secretary shall make a complete record of the proceedings of all meetings of said retirement board.

7. The retirement board shall have the power and it shall be the duty of said retirement board to:

(a) See that all amounts specified in this section to be applied to the annuity and benefit fund herein provided for, from any source, are collected and applied to such fund. It shall see that the various sums to be deducted from the salaries of the various policemen concerned are deducted and that such sums are paid into said fund, and that the various sums to be contributed by the city are so contributed and are received into said fund, and that any revenue in the form of interest upon moneys invested or upon moneys due to said fund is received and placed in said fund, and that all other moneys which should accrue to said fund are collected and paid into it.

(b) Notify on or before the first day in the month of December of the year in which this section shall come into effect in such city, the city comptroller of such city of the amounts or

percentages of salary which shall be deducted from the salaries of all policemen employed by such city and paid into the annuity and benefit fund herein provided for, from and after the first day in the month of January of the first year after the year in which this section shall come into effect in such city.

(c) Notify such city comptroller concerning any such amount or percentage of salary to be deducted whenever said retirement board shall deem notice concerning such matter necessary.

(d) Accept by gift, grant, bequest or otherwise any money or property of any kind and to use the same for the purposes of the annuity and benefit fund herein provided for.

(e) Invest the moneys of said annuity and benefit fund in interest bearing bonds of the United States, or of the state of Wisconsin, or of any county of the state of Wisconsin, or of any city, village, town or municipal corporation in said state; provided, that if a retirement commission (as hereinbefore described) shall exist in such city said retirement board shall not have power to make any such investment until such retirement commission shall have approved, as to validity and sufficiency of security, any bond or bonds in which said retirement board purposes investing any such money. Any bond purchased by the said retirement board shall be registered in the name of the annuity and benefit fund herein provided for.

(f) Have an audit of the accounts of the annuity and benefit fund herein provided for made at least once each year, by a person or persons competent to perform such work.

(g) Consider and pass upon all applications for annuities and benefits, authorize the payment of any annuity or benefit, and suspend any such payment or payments in accord with the provisions of this section; provided that if a retirement commission (as hereinbefore described) shall exist in such city, such retirement commission shall have full and sole power to consider and pass upon all applications for duty disability benefits (as hereinafter described) and to authorize the payment of and the suspension of payment of such benefits, and said retirement board shall pay or refuse to pay any such benefit in accord with any order or orders of such retirement commission.

(h) Require each policeman employed by such city, including those on vacation and those on leave of absence, to file a statement or statements in such form as the said retirement board

shall direct, concerning all service (as defined in this section) rendered by such policeman prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city; examine such statements and determine the various periods of such service rendered by such policemen, which determination shall be conclusive as to any period of such service unless said retirement board shall reconsider any case within one year from the date of such determination and shall change the determination in such case.

(i) Determine from such information as shall be available to said retirement board the period of service rendered prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, by any such policeman who shall fail to file such a statement, or whose statement such retirement board shall be unable to verify. Any such determination shall be conclusive as to any such period of service unless said retirement board shall reconsider any such case within one year from the date of such determination and shall change the determination in such case.

(j) Issue to each present employe (as hereinafter defined) as soon as possible and practicable after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, a certificate which shall show the entire period of service rendered by such present employe prior to such date and the amounts to the credit of such present employe as of such date, for prior service annuity and widow's prior service annuity purposes.

(k) Submit a report in the month of March of each year to the common council of such city. Said report shall be made as of the close of business on the thirty-first day of December of the preceding year and shall contain a detailed statement of the affairs of the annuity and benefit fund under the control of said retirement board. Such report shall show the income and disbursements of, and the assets and liabilities of each fund established and maintained, as hereinafter provided, within the annuity and benefit fund herein provided for, during the preceding year.

(l) Compel witnesses to attend and testify before it upon any matter concerning such annuity and benefit fund and allow fees not in excess of three dollars to any such witness for such attendance upon any one day. The president and other members of the

said retirement board are empowered to administer oaths to such witnesses.

(m) Appoint such actuarial, medical, clerical or other employes as shall be necessary, all of whom except one actuary and any physician or surgeon shall be appointed in the manner prescribed in rules concerning appointments to positions in the service of such city which have been or shall be made by the city service commissioners of such city. The appointment of any such actuary, physician, or surgeon shall not be subject to or affected by any such rule or rules; provided, that if a retirement commission (as hereinbefore described) shall exist in such city, said retirement board shall not have the power to appoint any such employes except such physician or physicians or surgeon or surgeons as shall be necessary to make examinations and report upon cases of ordinary disability, and such retirement commission shall have the power and it shall be its duty to appoint all other such employes in the manner hereinbefore stated in this paragraph.

(n) Make rules and regulations necessary for the proper conduct of the affairs of such annuity and benefit fund; provided, that if a retirement commission (as hereinbefore described) shall exist in such city, no such rule shall be in force and effect until it shall have been approved by such retirement commission.

8. The city treasurer of such city shall be the custodian of the annuity and benefit fund herein provided for and shall furnish to the said retirement board a bond of such amount as the said board may designate, which bond shall indemnify the said board against any loss which may result from any action or failure to act on the part of such custodian or any of his agents. All fees and charges incidental to the procuring and giving of such bond shall be paid by said retirement board.

9. The city attorney of such city shall be the legal advisor of and attorney for the said retirement board.

10. No member of the retirement board, nor any person officially connected with said board, either as an employe of said board, or as legal advisor thereof, or as custodian of the annuity and benefit fund herein provided for, shall have any financial interest in the gains or profits of any investment made by said board, nor shall any such person act as the agent of any other person or persons who may have such interest concerning any such investment.

11. It shall be the duty of the proper officers of such city to:

(a) Deduct all sums which this section provides shall be deducted from the salaries of policemen, and pay such sums to the retirement board of the annuity and benefit fund herein provided for in such manner as said retirement board shall specify.

(b) On the first day of each month, notify the retirement board of the employment of any new policemen, and of all discharges, resignations and suspensions, from the service, deaths, and changes in salary of policemen which shall have occurred during the preceding month, and state the dates upon which any such events shall have occurred.

(c) Procure for and transmit to the retirement board, in such form and at such time or times as shall be specified by said retirement board, all information requested by said retirement board concerning the service, age, salary, residence, martial condition, wife or widow, children, physical condition, mental condition, and death of any policeman employed by such city, in particular, information concerning service rendered by any such policeman of such city prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city.

(d) Convey to the retirement board all information required by said retirement board concerning each newly appointed policeman immediately after the appointment of such policeman.

(e) Certify to the retirement board, as of some day in each year to be fixed by said retirement board, the name of each policeman to whom this section applies.

(f) Keep such records concerning policemen as the retirement board may reasonably require and shall specify.

(g) All such duties shall be performed by said officers of such city without any cost to the annuity and benefit fund herein provided for.

12. Beginning in the year in which this section shall come into effect in such city, the common council of such city shall levy a tax annually, which tax shall be in addition to all other taxes such common council has heretofore been authorized by law to levy, upon all taxable property, real and personal, in such city at the rate on the dollar of the assessed valuation of all such taxable property that will produce a sum which, when added to the amounts deducted from the salaries of the policemen included under the provisions of this section and applied to the annuity and

benefit fund herein provided for, will be sufficient for the purposes of said fund in accordance with the provisions of this section. The said annual tax shall be levied and collected at the same time and in the same manner as the other city taxes of such city are levied and collected according to law and shall not exceed five-tenths of a mill on the dollar of the assessed valuation of all taxable property in such city.

(a) The amount of the tax to be levied in one year shall be certified to the common council of such city on or before the first day in the month of August of such year, in accordance with chapter 327 of the laws of 1915, by the retirement board of the annuity and benefit fund herein provided for.

(b) As soon as any revenue derived from the same tax shall be collected, the same shall be paid into the annuity and benefit fund herein provided for.

(c) The various sums, hereinafter stated, to be contributed by such city for the purposes of this section, shall be taken from the revenue derived from said tax.

13. The following words and terms as used in this section shall mean as follows, respectively:

(a) "Policemen": Any person who was, is, or shall be employed by such city as a member of the police department of such city, and any person who was, is, or shall be employed as a police officer by the board of park commissioners of such city. Emergency employes shall not be included.

(b) "Future Entrant": Any policeman who shall be employed for the first time on or after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, as a policeman of such city, or as an employe in any other branch of the service of such city whose service is recognized as service for the purposes of this section as provided in subsection 44 of this section.

(c) "Present Employe": Any policeman who shall be employed on the thirty-first day in the month of December of the year in which this section shall come into effect in such city, as a policeman in the service of such city, or as an employe, in any other branch of the service of such city, whose service is recognized as service for the purposes of this section, as provided in subsection 44 of this section, including all such persons who may be absent from duty, for any cause, on said date.

(d) "Disability": A condition of physical or mental incapa-

city on the part of a policeman to perform the duties of his position in the service.

(e) "Discharge": Complete separation from the service.

(f) "Assets": The total value of cash and other property held. Bonds shall be held at their book values.

(g) "Age" shall mean age at latest birthday.

14. To provide the money necessary to defray the cost of administration of the annuity and benefit fund herein provided for, contributions to said annuity and benefit fund shall be made by the policemen employed in such city and by the city as follows:

(a) If a retirement commission (as described in subsection 3 of this section) shall exist, by authority of law, in such city; from and after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, one-eighth of one per cent of each payment of the salary of each policeman from whose salary deductions are made for age and service annuity purposes, as stated hereinafter, shall be deducted at the time that any payment of salary shall be payable to such policeman and shall be paid into such annuity and benefit fund, and the city shall contribute any additional amount required to defray the cost of such administration.

(b) If a retirement commission (as described in subsection 3 of this section) shall not exist, by authority of law, in such city, the city shall contribute each year, beginning in the first year after the year in which this section shall come into effect in such city, an amount equal to one-eighth of one percent of the aggregate amount of the annual salaries of all policemen employed by such city on the first day in the month of January of such year from whose salaries, deductions are made for age and service annuity purposes, as stated hereinafter, and any additional amount required to defray the cost of such administration shall be contributed by such policemen during each such years as follows:

(c) From and after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, equal percentages of each payment of the salaries of all such policemen shall be deducted for such purpose. The percentages of such salaries to be deducted shall be such as to provide an amount each year which when added to the amount contributed by the city each such year will be sufficient to defray

the cost of administration of the annuity and benefit fund herein provided for during such year.

15. For all purposes of this section it shall be assumed that the annual salary of any present employe has been of the same amount throughout the entire period of service rendered by such employe prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, that such salary shall be at five o'clock P. M. on the thirty-first day in the month of December of the year in which this section shall come into effect in such city.

16. Annuity to be known as "Age and Service Annuity," shall be provided for future entrants and for present employes. Except as provided in subsection 61 of this section, any such annuity shall consist of equal monthly payments for life. The first payment shall be due and payable one month after the occurrence of the event upon which payment of such annuity shall depend.

17. To provide age and service annuities for future entrants, contributions to the annuity and benefit fund herein provided for shall be made by each future entrant and by the city as follows:

(a) From and after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, three per cent of each payment of the salary of each future entrant shall be deducted and contributed to the annuity and benefit fund herein provided for. Such deductions shall be made at the times such payments of salary are payable and shall be continued while such future entrant shall be in the service until he shall attain an age of fifty-seven years, unless such future entrant shall not then have completed fifteen years of service, in which case the said deductions shall be continued until the end of the fifteenth year of his service.

(b) Concurrently with each such deduction from the salary of any future entrant, the city shall contribute a sum equal to nine per cent of each payment of the salary of such future entrant. In case it shall not be possible or practicable for the city to make any such contribution at the same time that any such deductions shall be made, the city shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of four per cent per annum to the time it shall be made, so that each such contribution shall equal exactly three times the value of each such corresponding deduction as such value shall be the time such contribution shall be made.

(c) Each such deduction from salary and corresponding contribution by the city shall be allocated to the account of and credited to the future entrant for whose benefit it is made for age and service annuity purposes. Each amount so credited to a future entrant shall be improved to the credit of such future entrant by interest at the rate of four per cent per annum during all time thereafter that such future entrant shall be in the service, until such future entrant shall attain an age of fifty-seven years, if he shall then have completed fifteen or more years of service. If such future entrant shall not have completed fifteen years of service at the time he shall attain an age of fifty-seven years, the amount to his credit shall be improved by interest at the said rate while such future entrant shall be in the service until the end of the fifteenth year of his service. Any interest or other accretion upon the accumulated sum to the credit of any such future entrant at the time such future entrant shall have attained an age of fifty-seven years, or at the time subsequent to attainment of such age when such future entrant shall have completed fifteen years of service, as aforesaid, which may accrue thereafter, shall not be credited to any such future entrant for the purpose of increasing the amount of annuity to which such future entrant shall have a right. The sum accumulated to either such time as stated, shall be the amount that shall be used as the sum to the credit of any such future entrant for age and service annuity for such future entrant.

18. To provide age and service annuities for present employes, contributions to the annuity and benefit fund herein provided for shall be made by each present employe and the city as follows:

(a) From and after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, three per cent of each payment of the salary of each present employe shall be deducted and contributed to the annuity and benefit fund herein provided for. Such deductions shall be made at the times such payments of salary are payable and shall be continued while such present employe shall be in the service until the amount so deducted from the salary of such present employe together with the amount deducted from his salary or otherwise paid by him according to law and applied to any policemen's pension fund, or firemen's pension fund, or public-school teachers' annuity and retirement fund, in operation, by authority of law, in such city at the time this section shall come

into effect in such city, with interest on both such amounts at the rate of four per cent per annum, shall be equal to the sum which would have accumulated to the credit of such present employe for age and service annuity purposes from sums deducted from his salary if deductions from his salary for such purposes at the rate herein stated had been made during the entire period of his service until his attainment of an age of fifty-seven years, if he shall then have completed fifteen or more years of service; or until the end of the fifteenth year of his service, if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years, together with interest upon such sum at the rate of four per cent per annum for the period of time subsequent to his attainment of an age of fifty-seven years, or the completion of the fifteenth year of his service, as aforesaid, as the case may be.

(b) Concurrently with each such deduction from the salary of any present employe, the city shall contribute a sum equal to nine per cent of each payment of the salary of such present employe until such present employe shall have attained an age of fifty-seven years, if he shall then have completed fifteen or more years of service; or until the end of the fifteenth year of his service, if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years. In case it shall not be possible or practicable for the city to make any such contribution at the time any such deduction shall be made the city shall make such contribution as soon as possible and practicable thereafter, with interest thereon at the rate of four per cent per annum to the time it shall be made, so that each such contribution shall equal exactly twice the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Each deduction from the salary of any present employe for age and service annuity purposes, made prior to the date when the amount of age and service annuity to which such present employe shall have a right shall be fixed as stated in subsection 28 of this section and each corresponding contribution by the city for such annuity purposes shall be allocated to the account of and credited to the present employe for whose benefit it is made, and shall be improved to the credit of such present employe by interest at the rate of four per cent per annum during the time such present employe shall be in the service until the amount of such age

and service annuity shall be fixed. The sum thus accumulated shall be the amount which shall be used to provide age and service annuity for such present employe. Any accretion, by way of interest or otherwise, upon such sum or any deduction from the salary of such present employe made after the amount of such annuity shall be fixed shall not be credited to such present employe for the purpose of increasing the amount of annuity to which such present employe shall have a right.

19. Annuity to be known as "Prior Service Annuity" shall be provided for present employes in addition to age and service annuity. Except as provided in subsection 61 of this section, any such annuity shall consist of equal monthly payments for life. The first payment shall be due and payable one month after the occurrence of the event upon which payment of such annuity shall depend.

20. Prior service annuity, shall be provided for present employes from amounts to be ascertained by the retirement board and credited to such present employes, as follows:

(a) As soon as possible, the retirement board shall ascertain the amounts which have been deducted from the salary of each present employe and applied to any policemen's pension fund, or any firemen's pension fund, or any public-school teachers' annuity and retirement fund, each and all of them in operation, by authority of law, in such city at the time when this section shall have come into effect in such city, and also all other amounts paid into such fund according to law by any such present employe before the first day in the month of January of the first year after the year in which this section shall come into effect in such city. Each such present employe shall be credited in his account in the annuity and benefit fund herein provided for with an amount equal to the aggregate of all such amounts deducted from his salary and otherwise paid by him, with interest on such amounts at the rate of four per cent per annum from the dates when such amounts shall have been deducted, or paid, to the first day in the month of January of the first year after the year in which this section shall come into effect in such city.

(b) As soon as possible, the retirement board shall ascertain the term of service rendered prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, by each present employe, and each such present employe shall be credited in his account with an

amount equal to nine per cent of his annual salary as it shall be on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, for a period of time equal to that of such service rendered before the first day in the month of January of the first year after the year in which this section shall come into effect in such city, with interest thereon at the rate of four per cent per annum to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, upon the assumption that one-twelfth of such nine per cent of such annual salary was due at the end of each month of such service.

(c) Each amount to the credit of any present employe for prior service annuity purposes under the foregoing provisions of this subsection shall be improved to the credit of such present employe by interest at the rate of four per cent per annum during the time thereafter that such present employe shall be in the service until the age and service annuity and the prior service annuity of such employe shall be fixed as stated in subsection 28 of this section.

21. Annuity to be known as "Widow's Annuity," shall be provided for widows of future entrants and of present employes. Subject to the provisions of subsections 41 and 61 of this section, any such annuity shall be a life annuity, and equal payments thereof shall be made monthly throughout the life of the annuitant from and after the date when the event upon which payment of such annuity shall depend shall occur. The first such payment shall not become due and payable until one month from and after such date.

22. To provide widow's annuities for widows of future entrants, contributions to the annuity and benefit fund herein provided for shall be made by each male future entrant and by the city as follows:

(a) From and after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, one per cent of each payment of the salary of each male future entrant shall be deducted and contributed to the annuity and benefit fund herein provided for. Such deductions shall be made at the same time such payments of salary are payable and shall be continued during the service of such future entrant until he shall attain an age of fifty-seven years, if he shall then have completed fifteen or more years of service, or until the

end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years; provided, that no such deduction shall be made from the salary of any future entrant after he shall have attained an age of fifty-seven years, if such future entrant shall not be married when he shall attain such age.

(b) Concurrently with each such deduction from the salary of any male future entrant, the city shall contribute a sum equal to two and one-half per cent of each payment of the salary of such future entrant. In case it shall not be possible or practicable for the city to make any such contribution at the same time any such deductions shall be made, the city shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of four per cent per annum to the time it shall be made, so that each such contribution when made shall equal exactly two and one-half times the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Each such deduction from salary and corresponding contribution by the city shall be allocated to the account of and credited to the future entrant for whose benefit it is made, for widow's annuity purposes. Each amount so credited shall be improved to the credit of such future entrant by interest at the rate of four per cent per annum during all time thereafter that such future entrant shall be in service, until he shall attain an age of fifty-seven years if he shall then have completed fifteen years of service, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years and shall be married. Any interest or other accretion upon the accumulated sum to the credit of any male future entrant at the time he shall have attained an age of fifty-seven years, or at the time subsequent to attainment of such age when he shall have completed fifteen years of service, as aforesaid, which shall accrue thereafter, shall not be credited to such male future entrant for the purpose of increasing the amount of annuity for the widow of such future entrant.

23. To provide widow's annuities for widows of present employes, contributions to the annuity and benefit fund herein provided for shall be made by each male present employe and by the city as follows:

(a) From and after the first day in the month of January of

the first year after the year in which this section shall come into effect in such city, one per cent of each payment of the salary of each male present employe shall be deducted and contributed to the annuity and benefit fund herein provided for. Such deductions shall be made at the times such payments of salary are payable and shall be continued during the service of each such present employe until he shall have attained an age of fifty-seven years if he shall then have completed fifteen years of service, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years; provided, that no such deduction shall be made from the salary of any present employe after he shall have attained an age of fifty-seven years, if such present employe shall not be married when he shall attain such age.

(b) Concurrently with each such deduction from the salary of a male present employe the city shall contribute a sum equal to two and one-half per cent of each such payment of the salary of such present employe. In case it shall not be possible or practicable for the city to make any such contribution at the same time any such deduction shall be made, the city shall make such contribution as soon as possible and practicable thereafter, with interest thereon at the rate of four per cent per annum to the time it shall be made, so that each such contribution when made shall equal exactly two and one-half times the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Each such deduction from salary and corresponding contribution by the city shall be allocated to the account of and credited to the present employe for whose benefit it is made, for widow's annuity purposes. Each amount so credited shall be improved to the credit of such present employe by interest at the rate of four per cent per annum during all time thereafter, that such present employe shall be in the service until he shall have attained an age of fifty-seven years if he shall then have completed fifteen years of service, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years and shall be married. Any interest or other accretion upon the accumulated sum to the credit of any male present employe at the time he shall have attained an age of fifty-seven years, or at the time subsequent to attainment of such age when he shall have completed fifteen

years of service, as aforesaid, which shall accrue thereafter, shall not be credited to such male present employe for the purpose of increasing the amount of annuity for the widow of such present employe.

24. Annuity, to be known as "Widow's Prior Service Annuity" shall be provided for the widow of each male present employe in addition to widow's annuity. Subject to the provisions of subsections 41 and 61 of this section, any such annuity shall be a life annuity, and equal payments thereof shall be made monthly throughout the life of the annuitant from and after the date when the event upon which payment of such annuity shall depend shall occur. The first such payment shall not become due and payable until one month from and after such date.

25. Widow's prior service annuity shall be provided for the widow of each male present employe from amounts to be ascertained by the retirement board and credited to such present employe as follows:

(a) Each married male present employe who shall have attained an age of fifty-seven or more years and who shall have completed fifteen or more years of service prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall be credited in his account for widow's prior service annuity purposes with an amount equal to three and one-half per cent of his annual salary, as such salary shall be on such first day in the month of January of such year, for a period of time equal to the term of service rendered by such present employe before such present employe attained an age of fifty-seven years if he shall have completed fifteen or more years of service before attainment of such age, or before the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years, with interest thereon at the rate of four per cent per annum to the time he shall have attained an age of fifty-seven years, if he shall then have completed fifteen or more years of service, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years, upon the assumption that one-twelfth of such three and one-half per cent of annual salary was due at the end of each month of such term of service.

(b) Each male present employe who shall not have attained

an age of fifty-seven years before the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and each married male present employe who shall have attained an age of fifty-seven years but who shall not have completed fifteen years of service before such first day in the month of January of such year, shall be credited in his account for widow's prior service annuity purposes with an amount equal to three and one-half per cent of his annual salary, as such salary shall be on the first day in the month of January of such year, for a period of time equal to the term of service rendered by such present employe before such first day in the month of January of such year, with interest thereon at the rate of four per cent per annum to such first day in the month of January of such year, upon the assumption that one-twelfth of such three and one-half per cent of annual salary was due at the end of each month of such service rendered prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city. Such amount, so credited, shall be improved by interest at the rate of four per cent per annum during the subsequent service of each such male present employe until he shall have attained an age of fifty-seven years if he shall then have completed fifteen or more years of service, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years.

26. For the purpose of providing prior service annuities, widow's prior service annuities and the annuities pensions and benefits described in subsection 56 of this section, the city shall make contributions as provided in subsection 56 of this section.

27. (a) When any future entrant who shall have served fifteen or more years shall attain an age of fifty-seven years while in the service, the amount of age and service annuity to which such future entrant shall have a right at any time thereafter when he shall resign or be discharged from the service, and the amount of widow's annuity to which his wife shall have a right from and after the date of his death, shall be fixed as of their respective ages at that time; provided, in case the wife of any such future entrant shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(b) When any future entrant who shall have attained an age of fifty-seven years while in the service and who shall not then

have served fifteen years shall have completed fifteen years of service, the amount of age and service annuity to which such future entrant shall have a right at any time thereafter when he shall resign or be discharged from the service, and the amount of widow's annuity to which his wife shall have a right from and after the date of his death, shall be fixed at that time upon the assumption that the age of such future entrant is fifty-seven years, and that of his wife, if she shall be of the same age as or older than he, also fifty-seven years, and if she shall be younger than he, the age arrived at by subtracting the difference in time between their real ages from fifty-seven years.

(c) When any future entrant who shall have entered the service before he became fifty-seven years of age shall resign or be discharged from the service after he shall have attained such age and before he shall have completed fifteen years of service, the amount of age and service annuity to which such future entrant shall have a right from and after the date of such resignation or discharge from the service, and the amount of widow's annuity to which the wife of such future entrant shall have a right from and after the date of his death, shall be fixed at the time of such resignation or discharge from the service on the assumption that the age of such future entrant is exactly fifty-seven years and that of his wife, if she shall be of the same age as or older than he, also fifty-seven years, and if she shall be younger than he, the age arrived at by subtracting the difference in time between their real ages from fifty-seven years.

(d) No deduction from salary or contribution by the city for any annuity purposes for or on account of any future entrant described in subdivisions (a), (b) and (c) of this subsection shall be made after the time when the amounts of the annuities to which such future entrant and the wife of such future entrant shall have a right shall have been fixed, and no amount of annuity in excess of that fixed in accordance with the provisions of this subsection shall be granted to any such future entrant or the widow of such future entrant, and no service of such future entrant rendered after such time shall be considered for annuity purposes.

(e) When any future entrant who shall have attained an age of fifty or more but less than fifty-seven years while in the service and who shall have served ten or more years shall resign or be discharged from the service, the amount of age and service annuity to which he shall have a right from and after the date of

such resignation or discharge and the amount of widow's annuity to which his wife shall have a right from and after the date of his death shall be fixed, as of their respective ages at that time; provided, that if such wife shall be older than such future entrant, her age for annuity purposes shall be assumed to be the same as his.

(f) When any future entrant who shall have resigned or been discharged from the service after such future entrant shall have been in the service for a period of ten or more years and before he shall have attained an age of fifty years shall attain an age of fifty years while not in the service, the amount of age and service annuity to which he shall have a right from and after the time when he shall have attained such age of fifty years and shall have applied for annuity, and the amount of widow's annuity to which his wife shall have a right from and after the date of his death shall be fixed as of their respective ages at that time; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be fifty years.

(g) No amount of annuity other than that fixed in accordance with the provisions of this subsection shall be granted to any such future entrant described in subdivisions (e) and (f) of this subsection, or to the widow of such future entrant, unless such future entrant shall re-enter the service before he shall attain an age of fifty-seven years, in which case the amounts of annuities to which such future entrant and his wife shall have a right shall again be fixed when such future entrant shall attain an age of fifty-seven years if he shall have completed fifteen years of service at such time, or at the time subsequent to his attainment of such age when he shall have completed fifteen years of service; or at any time before either such time when he shall again resign or be discharged from the service.

28. (a) If any present employe shall have to his credit on the first day in the month of January of the year after the year in which this section shall come into effect in such city, for prior service annuity purposes, an amount at least sufficient to provide annuity for such present employe as of his age on such first day in the month of January of such year, equal in amount to that to which such present employe would have had a right if deductions from his salary and contributions by the city had been made in accordance with the provisions of subsection 18 of this section during the entire period of the service of such present employe until

his attainment of an age of fifty-seven years if he shall have completed at least fifteen years of service at the time he shall have attained such age, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years, the amount of prior service annuity to which such present employe shall have a right from and after the date when he shall resign or be discharged from the service shall be fixed on the first day in the month of January of the year after the year in which this section shall come into effect in such city as of his age at such time, and any such present employe shall not have any right to receive any age and service annuity.

(b) When any present employe who shall have attained an age of fifty-seven or more years while in the service shall have to his credit for age and service annuity and prior service annuity purposes an amount sufficient to provide annuity for such present employe as of his age at such time, equal in amount to that to which such present employe would have had a right if deductions from his salary and contributions by the city had been made in accordance with the provisions of subsection 18 of this section during the entire period of the service of such present employe until his attainment of an age of fifty-seven years if he shall have completed at least fifteen years of service at the time he shall have attained such age, or until the end of the fifteenth year of his service if he shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years, the amount of age and service annuity and the amount of prior service annuity to which any such employe shall have a right at any time thereafter when he shall resign or be discharged from the service shall be fixed as of his age at such time.

(c) When any present employe who shall have attained an age of fifty-seven or more years while in the service and who shall not have to his credit for age and service annuity and prior service annuity purposes the amount described in subdivision (b) of this subsection shall resign or be discharged from the service, the amount of age and service annuity and the amount of prior service annuity to which such present employe shall have a right from and after the date of such resignation or discharge shall be fixed as of his age at the time of such resignation or discharge.

(d) The amount of annuity to which the wife of any present employe who shall have attained the age of fifty-seven or more

years and who shall have completed fifteen or more years of service prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall have a right from and after the date of the death of such present employe, shall be fixed on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, as of the age of such wife at the time such present employe became fifty-seven years of age; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be of the same as his.

(e) When any present employe who shall have attained an age of fifty-seven years on or before the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and who shall not have completed fifteen years of service on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall complete such a term of service, the amount of annuity to which the wife of such present employe shall have a right from and after the date of his death shall be fixed as of the age of such wife on the date when such present employe became fifty-seven years of age. If any such present employe shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and before he shall have completed fifteen years of service, the amount of annuity to which his wife shall have a right shall be fixed at the time of such resignation or discharge as of her age on the date when such present employe became fifty-seven years of age. Provided, that if any wife described in this subdivision shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(f) The amount of annuity to which the wife of any present employe who shall attain an age of fifty-seven years while in the service subsequent to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall have a right from and after the date of the death of such present employe, shall be fixed when such present employe shall attain such age of fifty-seven years if he shall then have completed fifteen or more years of service; or at the end of the fifteenth year of his service if he shall not have completed such a term of service at the time he shall attain an age of fifty-seven

years; or at any time prior to the completion of fifteen years of service when such present employe shall resign or be discharged from the service. Any such annuity shall be computed as of the age of such wife on the date when such present employe shall become fifty-seven years of age; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(g) No amount of annuity in excess of that fixed in accordance with the provisions of this subsection shall be granted to any present employe described in subdivisions (a), (b), (c), (d), (e) and (f) of this subsection, or to the widow of any such present employe.

(h) When any present employe who shall have attained an age of fifty or more but less than fifty-seven years while in the service and who shall have served ten or more years shall resign or be discharged from the service, the amount of age and service annuity and the amount of prior service annuity to which any such present employe shall have a right from and after the date of such resignation or discharge from the service, and the amount of widow's annuity and of widow's prior service annuity to which the wife of such present employe shall have a right from and after the date of his death shall be fixed as of their respective ages at the time of such resignation or discharge; provided, that if the wife of any such present employe shall be older than her husband her age for annuity purposes shall be assumed to be the same as his.

(i) When any present employe who shall resign or be discharged from the service after such present employe shall have served for a period of ten or more years but before he shall have attained an age of fifty years shall attain such age while out of the service, the amount of age and service annuity and the amount of prior service annuity to which he shall have a right from and after the time when he shall have attained such age of fifty years and shall have applied for annuity, and the amount of widow's annuity and widow's prior service annuity to which his wife shall have a right from and after the date of his death, shall be fixed as of the respective ages of such present employe and his wife at the time such present employe shall become fifty years of age; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(j) No amount of annuity in excess of that fixed in accordance with the provisions of this subsection shall be granted to any present employe described in subdivisions (h) and (i) of this subsection, or to the widow of any such present employe, unless such present employe shall reenter the service before he shall have attained an age of fifty-seven years, in which case the amount of annuity to which such present employe shall have a right shall be fixed when he shall have to his credit for age and service annuity and prior service annuity purposes the amount described in subdivision (b) of this section or when he shall again resign or be discharged from the service, whichever event shall first occur, as of his age at the time the amount of such annuity shall be fixed, and the amount of annuity to which the wife of any such present employe shall have a right shall be fixed when he shall have attained an age of fifty-seven years, if he shall then have completed fifteen or more years of service, or at the time subsequent to his attainment of such age when he shall have completed fifteen years of service if he shall not have completed such a term of service at the time he shall have attained such age or when he shall again resign or be discharged from the service, whichever event shall first occur, as of her age at the time such present employe shall become fifty-seven years of age, provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

29. (a) Any annuity fixed for or granted to any future entrant or present employe who shall resign or be discharged from the service after he shall have attained an age of fifty years, or the widow of any such future entrant or present employe or the widow of any future entrant or present employe who shall die while in the service, shall be computed according to the American experience table of mortality and interest at the rate of four per cent per annum.

(b) (1) All sums to the credit of any future entrant or present employe for annuity purposes at the time he shall resign or be discharged from the service before he shall have attained an age of fifty years shall be improved to the credit of such future entrant or present employe by interest at the rate of three and one-half per cent per annum thereafter while such future entrant or present employe shall be out of the service and shall not have entered upon annuity until he shall attain an age of fifty-seven years.

(2) Any annuity fixed for or granted to any such future entrant or present employe who shall not have reentered the service prior to the time such annuity shall be fixed or granted, or any annuity fixed for or granted to the widow of any such future entrant or present employe who shall die, shall be computed according to the American experience table of mortality and interest at the rate of three and one-half per cent per annum.

(3) The amount of widow's annuity or of widow's prior service annuity which shall be fixed for the wife of any employe while such employe shall be alive, shall be that which can be provided by dividing the sum to the credit of such employe for such annuity purposes on the date when the amount of such annuity shall be fixed by the number representing the difference between the following amounts: The amount required to provide an annuity of one dollar a year for life for such wife beginning on the date when the annuity is fixed, and the amount required to provide an annuity of one dollar a year for such wife beginning on such date and payable throughout the life of her husband.

30. (a) Any future entrant who shall resign or be discharged from the service after he shall attain an age of fifty-seven or more years while in the service shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the entire sum accumulated to his credit for age and service annuity purposes on the date when he shall have become fifty-seven years of age if he shall then have completed fifteen or more years of service; or on the date subsequent to his attainment of such age when he shall have completed fifteen years of service; or on the date of his resignation or discharge from the service if he shall not have completed fifteen years of service. Regardless of the age of any such future entrant concerned, any such annuity shall be computed as though such future entrant were fifty-seven years of age at the time of his resignation or discharge from the service.

(b) (1) Any future entrant who shall resign or be discharged from the service after he shall have served ten or more years and who at the time of such resignation or discharge shall be fifty or more but less than fifty-seven years of age shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total

amount of the following sums to the credit of such future entrant on the date of such resignation or discharge.

(2) In the case of any such future entrant who shall have served twenty or more years, the entire sum accumulated for age and service annuity purposes from deductions from his salary and contributions by the city.

(3) In the case of any such future entrant who shall have served ten or more but less than twenty years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the city for each year of service rendered by him after the first ten years of his service.

(4) Any such annuity shall be computed as of the age of the future entrant concerned on the date of his resignation or discharge from the service.

(c) (1) Any future entrant who shall resign or be discharged from the service after he shall have served ten or more years and who at the time of such resignation or discharge shall be less than fifty years of age shall have a right to receive annuity, from and after the date when he shall attain an age of fifty or more years while out of the service and shall apply for such annuity; provided, such future entrant shall not have withdrawn nor applied for refund of the sum accumulated to his credit from deductions from his salary for age and service annuity purposes and widow's annuity purposes prior to his attainment of such age. Any such annuity shall be of such amount as can be provided from the total amount of the following sums to credit of the future entrant concerned, on the date when he shall have become fifty years of age.

(2) In the case of any such future entrant who shall have served twenty or more years, the entire sum accumulated for age and service annuity purposes.

(3) In the case of any such future entrant who shall have served ten or more but less than twenty years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the city, for each year of service rendered by him after the first ten years of his service.

(4) Any such annuity shall be computed as though such future entrant were exactly fifty years of age at the time such annuity

shall be granted regardless of his real age at the time application for such annuity shall be made, and no such future entrant shall have any right to any annuity for or on account of any time which may intervene between the time when he shall attain an age of fifty years and the time when he shall make application for annuity.

31. (a) The widow of any future entrant who shall resign or be discharged from the service after he shall have attained an age of fifty-seven or more years and who shall enter upon annuity shall have a right to receive annuity, from and after the date of the death of such future entrant, according to the provisions of subsection 27 of this section, concerning age, of such amount as can be provided from the entire sum accumulated to the credit of such future entrant for widow's annuity purposes at the time the amount of such annuity shall have been fixed as provided in subsection 27 of this section.

(b) The widow of any future entrant who shall die while in the service after he shall have attained an age of fifty-seven or more years and after the amounts of age and service annuity for him and of widow's annuity for his wife shall have been fixed as provided in subsection 27 of this section shall have a right to receive annuity, from and after the date of the death of such future entrant, according to the provisions of subsection 27 concerning age, of such amount as can be provided from the entire sum accumulated to the credit of such future entrant for widow's annuity purposes on the date the amounts of such annuities shall have been fixed.

(c) The widow of any future entrant who shall die while in the service after he shall have attained an age of fifty-seven or more years but before he shall have completed fifteen years of service shall have a right to receive annuity, from and after the date of the death of such future entrant, of such amount as can be provided from the entire sum accumulated to his credit on the date of his death for age and service annuity and widow's annuity purposes, provided, that no part of any such accumulated sum resulting from contributions by the city shall be used to provide an annuity which shall exceed in amount that which such widow would have had a right to receive if such future entrant had lived and continued in service upon salary at the rate of his final salary until the time when the amounts of age and service annuity and widow's annuity for him and his wife respectively would have

been fixed as stated in subsection 27 of this section. Regardless of the age of any such widow concerned, any such annuity shall be computed as though the age of the future entrant concerned were exactly fifty-seven years on the date of his death, and that of his widow if she shall be younger than he, the age arrived at by subtracting the difference in time between their real ages from fifty-seven years; and if she shall be of the same age or older than he, her age shall be assumed to be fifty-seven years.

(d) The widow of any future entrant who shall die while in the service before he shall have attained an age of fifty-seven years shall have a right to receive annuity, from and after the date of the death of such future entrant, of such amount as can be provided from the total amount of the sums accumulated to the credit of such future entrant on the date of his death for age and service annuity and widow's annuity purposes from deductions from his salary and from contributions by the city; provided, that no part of the sum accumulated from contributions by the city shall be used to provide annuity for such widow which shall exceed in amount that which such widow would have had a right to receive if her husband had lived and continued in service upon salary at the rate of his final salary until he would have become fifty-seven years of age if he would then have completed fifteen or more years of service, or until the time subsequent to his attainment of such age when he would have completed fifteen years of service, and an amount of widow's annuity were then fixed for such widow as of her age as it would be at such time, in accord with the provisions of subsection 27 of this section concerning the age of a wife. Any such annuity shall be computed as of the age of such widow on the date of the death of such future entrant; provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

(e) (1) The widow of any future entrant who shall resign or be discharged from the service after he shall have attained an age of fifty or more but less than fifty-seven years and after he shall have served ten or more years and who shall enter upon annuity and who shall die while upon such annuity shall have a right to receive annuity, from and after the date of the death of such future entrant, in accordance with the provisions of subsection 27 of this section concerning age, of such amount as can be provided from the total amount of the following sums to the credit of such future

entrant on the date when the amounts of such annuity shall have been fixed as provided in said subsection 27.

(2) In the case of a widow of any such future entrant who shall have served twenty or more years, the entire sum accumulated for widow's annuity purposes.

(3) In the case of a widow of any such future entrant who shall have served ten or more but less than twenty years, the sum accumulated for widow's annuity purposes from deductions from his salary and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the city for each year of service rendered by such future entrant after the first ten years of his service.

(f) (1) The widow of any future entrant who shall resign or be discharged from service after he shall have served ten or more years and before he shall have attained an age of fifty years and who shall not have withdrawn nor applied for refund of the sum accumulated to his credit from deductions from his salary for age and service annuity and widow's annuity purposes and who shall die while out of the service after he shall have attained an age of fifty or more years shall have a right to receive annuity, from and after the date of the death of such future entrant, in accordance with the provisions of subsection 27 of this section concerning the age of a wife, of such amount as can be provided from the total amount of the following sums to the credit of such future entrant on the date when the amount of such annuity shall have been fixed as provided in said subsection 27.

(2) In the case of a widow of any such future entrant who shall have served twenty or more years, the entire sum accumulated for widow's annuity purposes.

(3) In the case of a widow of any such future entrant who shall have served ten or more but less than twenty years, the sum accumulated for widow's annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the city for each year of service rendered by such future entrant after the first ten years of his service.

(g) (1) The widow of any future entrant who shall resign or be discharged from the service after he shall have served ten or more years and before he shall have attained an age of fifty years and who shall not have withdrawn nor applied for refund of the sum accumulated to his credit from deductions from his salary

for age and service annuity fund and widow's annuity purposes and who shall die, while not in service, before he shall have attained an age of fifty years shall have a right to receive annuity, from and after the date of the death of such future entrant, of such amount as can be provided from the total amount of the following sums to the credit of such future entrant on the date of his death; provided, that no part of any such sum accumulated from contributions by the city shall be used to provide an annuity for any such widow which shall exceed in amount that which such widow would have had a right to receive if her husband had lived until he attained an age of fifty years and had not reentered the service, and an amount of widow's annuity were then fixed for such widow as of her age as it would be, in accordance with the provisions of subsection 27 of this section concerning the age of a wife, when her husband would have attained such age.

(2) In the case of a widow of any such future entrant who shall have served twenty or more years, the entire sum accumulated for age and service and widow's annuity purposes.

(3) In the case of a widow of any such future entrant who shall have served ten or more but less than twenty years, the sum accumulated for both age and service annuity and widow's annuity purposes from deductions from his salary and the sum obtained by applying one-tenth of the sums accumulated for both such annuity purposes from contributions by the city for each year of service rendered by such future entrant after the first ten years of his service.

(4) Any such annuity shall be computed as of the age of such widow at the time of the death of such future entrant; provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

32. (a) Any present employe who shall resign or be discharged from the service, whose annuity shall have been fixed, in accordance with the provisions of subdivision (a) of subsection 28 of this section, on the first day in the month of January of the first year after the year in which this section shall come into effect in such city shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the sum to his credit for prior service annuity purposes on the date when the amount of such annuity was fixed.

(b) Any present employe who shall resign or be discharged from the service after he shall have attained an age of fifty-seven

or more years while in the service and after the amounts of age and service annuity and of prior service annuity for such present employe shall have been fixed in accordance with the provisions of subsection 28 of this section shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to his credit on the date when the amount of such annuity was fixed; the entire sum accumulated for age and service annuity purposes, and the entire sum credited for prior service annuity purposes.

(c) Any present employe who shall resign or be discharged from the service after he shall have attained an age of fifty-seven or more years while in the service and before the amounts of age and service annuity and of prior service annuity for such present employe shall have been fixed shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to his credit on the date of such resignation or discharge; the entire sum accumulated for age and service annuity purposes, and the entire sum credited for prior service annuity purposes.

(d) (1) Any present employe who shall resign or be discharged from the service after he shall have served ten or more years and who at the time of such resignation or discharge shall be fifty or more but less than fifty-seven years of age shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date of such resignation or discharge.

(2) In the case of any such present employe who shall have served twenty or more years, the entire sum accumulated for age and service annuity purposes and the entire sum credited for prior service annuity purposes.

(3) In the case of any such present employe who shall have served ten or more but less than twenty years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the city for each year of service rendered by him after the first ten years of his service, and the sum credited for prior service annuity purposes on account of amounts deducted from his salary or otherwise paid by him and applied to any policemen's pension

fund, or any firemen's pension fund, or any public-school teachers' annuity and retirement fund in operation, by authority of law, in such city at the time this section shall have come into effect in such city, and the sum obtained by applying one-tenth of the sum credited for prior service annuity purposes, in accordance with the provisions of subdivision (b) of subsection 20 of this section, for each year of service rendered by him after the first ten years of his service.

(e) (1) Any present employe who shall resign or be discharged from the service after he shall have served ten or more years and who at the time of such resignation or discharge shall be less than fifty years of age shall have a right to receive annuity, from and after the date when he shall attain an age of fifty or more years while out of service and shall apply for such annuity; provided, such present employe shall not have withdrawn nor applied for refund of that part of the sum to his credit from deductions from his salary for age and service annuity, widow's annuity and prior service annuity purposes to which he shall have a right of refund prior to his attainment of an age of fifty years. Any such annuity shall be of such amount as can be provided from the total amount of the following sums to the credit of such present employe concerned, on the date when he shall have become fifty years of age.

(2) In the case of any such present employe who shall have served twenty or more years, the entire sum accumulated for age and service annuity purposes, and the entire sum credited for prior service annuity purposes.

(3) In the case of any such present employe who shall have served ten or more but less than twenty years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the city for each year of service rendered by him after the first ten years of his service, and the sum credited for prior service annuity purposes on account of amounts deducted from his salary or otherwise paid by him and applied to any policemen's pension fund, or any public-school teachers' annuity and retirement fund, or any firemen's pension fund, in operation, by authority of law, in such city at the time this section shall come into effect, and the sum obtained by applying one-tenth of the sum credited for prior service annuity purposes in accordance with the provisions of sub-

division (b) of subsection 20 of this section, for each year of service rendered by him after the first ten years of his service.

(4) Any such annuity shall be computed as though such present employe were exactly fifty years of age at the time such annuity shall be granted, regardless of his real age at the time application for such annuity shall be made, and no such present employe shall have any right to any annuity for or on account of any time which may intervene between the time when he shall attain an age of fifty years and the time when he shall make application for such annuity.

33. (a) The widow of any present employe, the amount of whose annuity shall be fixed as provided in subsection 28 of this section, on the first day in the month of January of the first year after the year in which this section shall come into effect in such city shall have a right to receive annuity, from and after the date of the death of such present employe, according to the provisions of said subsection 28 concerning age, of such amount as can be provided from the sum to the credit of such present employe for widow's prior service annuity purposes on the first day in the month of January of the first year after the year in which this section shall come into effect in such city.

(b) The widow of any present employe who shall resign or be discharged from the service after he shall have become fifty-seven or more years of age and who shall enter upon annuity shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the sums to the credit of such present employe for widow's annuity and widow's prior service annuity purposes at the time the amount of such annuity for such widow shall have been fixed according to the provisions of subsection 28 of this section.

(c) The widow of any present employe who shall die while in the service after he shall have attained an age of fifty-seven years and after the amounts of widow's annuity and widow's prior service annuity for his wife shall have been fixed as provided in subsection 28 of this section shall have a right to receive annuity, from and after the date of death of such present employe, according to the provisions of said subsection 28 concerning age, of such amount as can be provided from the total amount of the sums to the credit of such present employe for widow's annuity and

widow's prior service annuity purposes at the time that the amount of such annuity for such widow shall have been fixed.

(d) The widow of any present employe who shall die while in the service, after he shall have become fifty-seven or more years of age and before the amounts of widow's annuity and widow's prior service annuity for his wife shall have been fixed, as provided in subsection 28 of this section, shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the several sums to the credit of such present employe on the date of his death for age and service annuity, widow's annuity, prior service annuity and widow's service annuity purposes; provided, that no part of such sums credited to such present employe which represent money contributed or to be contributed by the city shall be used to provide annuity for such widow in excess of that which she would have had a right to receive if such present employe had lived and remained in the service upon salary at the rate of his final salary until he would have completed fifteen years of service and the amount of annuity for his wife were then fixed as provided in subsection 28 of this section. Any such annuity shall be computed as of the age of such widow on the date when such present employe shall have become fifty-seven years of age; provided, that if she shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(e) The widow of any present employe who shall die while in the service before he shall have become fifty-seven years of age shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the several sums to the credit of such present employe on the date of his death for age and service annuity, widow's annuity, prior service annuity, and widow's prior service annuity purposes; but no part of such sums credited to such present employe which represent money contributed or to be contributed by the city shall be used to provide annuity for such widow in excess of that which she would have had a right to receive if such present employe had lived and remained in the service upon salary at the rate of his final salary until he became fifty-seven years of age if he would then have completed fifteen or more years of service, or until the time subsequent to his attainment of such age when he would have completed fifteen years of

service, and the amount of annuity for his wife were then fixed as provided in subsection 28 of this section. Any such annuity shall be computed as of the age of such widow on the date of the death of such present employe; provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

(f) (1) The widow of any present employe who shall resign or be discharged from the service, after he shall have attained an age of fifty or more but less than fifty-seven years and after he shall have served ten or more years and who shall enter upon annuity and who shall die while upon such annuity shall have a right to receive annuity, from and after the date of the death of such present employe, in accordance with the provisions of subsection 28 of this section concerning age, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date when the amount of such annuity shall have been fixed as provided in said subsection 28.

(2) In the case of a widow of any such present employe who shall have served twenty or more years, the entire sum credited for widow's annuity and widow's prior service annuity purposes.

(3) In the case of a widow of any such present employe who shall have served ten or more but less than twenty years, the entire sum credited for widow's annuity purposes on account of deductions from his salary, and the sum obtained by applying one-tenth of the entire sum credited for widow's annuity and widow's service annuity purposes on account of contributions made or to be made by the city for each year of service rendered by such present employe after the first ten years of his service.

(g) (1) The widow of any present employe who shall have served ten or more years and who shall resign or be discharged from the service before he shall have become fifty years of age and who shall not have withdrawn nor applied for refund of the sums to his credit from deductions from his salary for annuity purposes to which he shall have had a right of refund and who shall die while out of the service after he shall have become fifty or more years of age shall have a right to receive annuity, from and after the date of the death of such present employe, in accordance with the provisions of subsection 28 of this section concerning the age of a wife, of such amount as can be provided from the total amount of the following sums to the credit of such pres-

ent employe on the date when the amount of such annuity shall have been fixed as provided in said subsection 28.

(2) In the case of a widow of any such present employe who shall have served twenty or more years, the entire sum credited for widow's annuity and widow's prior service annuity purposes.

(3) In the case of a widow of any such present employe who shall have served ten or more but less than twenty years, the entire sum credited for widow's annuity purposes on account of deductions from the salary of such present employe and the sum obtained by applying one-tenth of the entire sum credited for widow's annuity and widow's prior service annuity purposes on account of contributions made or to be made by the city for each year of service rendered by such present employe after the first ten years of his service.

(h) (1) The widow of any present employe who shall have served ten or more years and who shall resign or be discharged from the service before he shall have become fifty years of age and who shall not have withdrawn nor applied for refund of the sums to his credit for annuity purposes from deductions from his salary to which he shall have had a right of refund and who shall die while out of the service before he shall become fifty years of age shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date of his death; provided, that no part of any such sum which represents money contributed or to be contributed by the city shall be used to provide annuity for such widow in excess of that which she would have had a right to receive if such present employe had lived until he attained an age of fifty years and had not reentered the service and an amount of annuity were then fixed for such widow in accordance with the provisions of subsection 28 of this section concerning the age of a wife, as of her age as it would be when her husband would have attained an age of fifty years.

(2) In the case of a widow of any such present employe who shall have served twenty or more years, the entire sum credited for age and service annuity, widow's annuity, prior service annuity, and widow's prior service annuity purposes.

(3) In the case of a widow of any such present employe who shall have served ten or more years but less than twenty years, the entire sum credited for age and service annuity, widow's an-

nunity and prior service annuity purposes on account of deductions from his salary, and the sum obtained by applying one-tenth of the entire sum credited for age and service annuity, widow's annuity, prior service annuity, and widow's prior service annuity purposes on account of contributions made or to be made by the city for each year of service rendered by such present employe after the first ten years of his service.

(4) Any such annuity shall be computed as of the age of such widow at the time of the death of such present employe, provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

34. (a) In any case in which annuity provided in accord with the foregoing subsections of this section for the widow of a policeman whose death shall result from injury incurred in the direct performance of one or more specific acts of duty shall not be equal in amount to the annuity to which such widow would have had a right if such policeman had lived and continued in the service upon salary at the rate of his final salary until he would have attained an age of fifty-seven years if he would then have completed at least fifteen years of service, or until the time subsequent to his attainment of such age when he would have completed fifteen years of service if he would not have completed such a term of service upon attainment of an age of fifty-seven years, as of her age as it would be on the date when such policeman would have attained an age of fifty-seven years, in accord with the provisions of subsection 27 or subsection 28 of this section, whichever shall apply to the case of the widow concerned, additional annuity to be known as "Compensation Annuity" equal in amount to the difference between the amounts of such annuities shall be provided for and paid to such widow until the time when such policeman, if alive, would have attained an age of fifty-seven years if he would then have completed fifteen years of service, or until the time subsequent to his attainment of such age when he would have completed fifteen years of service if he would not have completed such a term of service upon attainment of an age of fifty-seven years.

(b) "Supplemental Annuity", equal in amount to such compensation annuity, shall be provided for and paid to such widow from and after the time payment of such compensation annuity shall cease as aforesaid. To provide such supplemental annuity the city shall contribute to the annuity and benefit fund herein pro-

vided for such equal sums annually, from and after the date of the death of such policeman, that when improved by interest at the rate of four per cent per annum the accumulated amount resulting from such sums will be sufficient at the time payment of compensation annuity to such widow shall cease to provide supplemental annuity as stated for such widow throughout her life thereafter.

(c) If any widow described in this subsection shall marry before the time when payment of compensation annuity to such widow shall have ceased, as hereinbefore stated, such widow shall not have any right to receive any compensation annuity or any supplemental annuity thereafter and no such compensation annuity or supplemental annuity shall be paid to such widow from and after the date of her marriage.

35. (a) When any policeman who shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall reenter the service before he shall have attained an age of fifty-seven years, any annuity previously granted to such policemen and any annuity fixed for the wife of such policeman shall be cancelled. Such policeman shall be credited in his account for annuity purposes with sums sufficient to provide annuities equal in amounts to those cancelled for such policeman and the wife, for whom such annuity shall have been fixed, of such policeman as of their respective ages on the date of such policeman's reentrance into the service; provided, that the age of any such wife who shall be older than her husband shall be assumed to be the same as his. Such sums shall be credited to such policeman to provide for annuities to be fixed and granted in the future. Deductions from the salary of any such policeman and contributions by the city for all purposes of this section shall be made, as hereinbefore provided, from the time of such reentrance into the service, and when the proper time, as provided in foregoing subsections of this section, shall have arrived, new annuities based upon the amount then to the credit of such policeman for annuity purposes and the entire term of such policeman's service shall be fixed for such policeman and for such wife of such policeman.

(b) When any such policeman shall reenter the service after he shall have attained an age of fifty-seven or more years, payments on account of any annuity previously granted to such po-

liceman shall be suspended during the time thereafter that he shall be in the service, and when he shall again resign or be discharged therefrom, payments upon the annuity previously granted shall be resumed. If any such policeman shall die while in the service, his widow shall receive the amount of any annuity previously fixed for her.

(c) In the case of any policeman described in subdivision (a) of this subsection, whose wife, for whom annuity shall have been fixed prior to his reentrance into the service, shall have died before he shall have reentered the service, no part of any sum or sums to the credit of such policeman for widow's prior service annuity purposes at the time annuity for such wife shall have been fixed shall be credited to such policeman at the time when he shall reenter the service, and no part of any such sum or sums shall be used to provide annuity for any wife of such policeman who shall be such wife during all or any part of the period of time during which such policeman shall be in the service after he shall have reentered same.

36. If any policeman who shall be a pensioner or an annuitant of any policeman's pension fund, or any fireman's pension fund, or any public-school teachers' annuity and retirement fund in operation, by authority of law, in such city at the time this section shall come into effect shall reenter the service after the first day in the month of January of the first year after the year in which this section shall come into effect in such city payment of the annuity or pension granted to such policeman from such annuity and retirement fund, or such pension fund shall be suspended while such policeman shall be in the service and shall be resumed when such policeman shall resign or be discharged from the service.

37. (a) Any policeman who shall not be in any branch of the service on the first day in the month of January of the first year after the year in which this section shall come into effect in such city employment in which is recognized as service for the purposes of this section, and who was in the service prior to that date and who shall reenter the service after that date and before attainment of an age of fifty-seven years shall not have any right to be credited with any sum or sums for prior service annuity and widow's prior service annuity purposes on account of any service rendered prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and such policeman shall not have any right to prior

service annuity and the wife or widow of such policeman shall not have any right to widow's prior service annuity. However, the period of service rendered by any such policeman prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall be included in computing the term of service of such policeman for age and service annuity and widow's annuity purposes.

(b) Deductions from the salary of any policeman to whom this subsection shall apply and contributions by the city for the purpose of providing age and service annuity for such policeman and widow's annuity for the wife of such policeman and accumulation of the sums deducted from the salary of such policeman and contributed by the city for such annuity purposes shall be made as hereinbefore provided concerning future entrants and present employes until such policeman shall attain an age of fifty-seven years; provided, that in the case of any such policeman who shall reenter the service after he shall have become forty-two or more years of age, deductions from salary of such policeman for age and service annuity and widow's annuity purposes and contributions by the city and accumulation to the credit of such policeman of the sums so deducted and contributed for such annuity purposes shall be made while such policeman shall be in the service for a period of fifteen years from and after the date of such policeman's reentrance into the service, notwithstanding any other provisions of this section which provide that deductions, contributions and accumulations for annuity purposes shall cease when a policeman shall have attained an age of fifty-seven years if he shall then have completed fifteen or more years of service, or at the time subsequent to his attainment of such age when he shall have completed fifteen years of service if he shall not have completed fifteen years of service when he shall have attained an age of fifty-seven years.

(c) Any policeman to whom this subsection shall apply shall have a right to receive age and service annuity, from and after the date of his resignation or discharge from the service, as of his age on such date, of such amount as can be provided from the total sum to his credit for such annuity purposes on such date; provided, however, that in the case of any such policeman who shall be an annuitant or pensioner of any policemen's pension fund, or any firemen's pension fund or any public-school teachers' annuity and retirement fund, in operation, by authority of law,

in such city at the time this section shall have come into effect in such city, no part of the sum to the credit of such policeman for age and service annuity purposes which shall have resulted from contributions by the city shall be used to provide any amount of such annuity in excess of the difference between the amount of annuity to which such policeman would have had a right if deductions from his salary (which shall be assumed to have been the same throughout the entire period of service rendered by him prior to his reentrance into the service as it shall be at the time he shall reenter the service) and contributions by the city for such annuity purposes at the rate stated in subsection 18 of this section, concerning present employes, had been made during the entire term of service rendered by such policeman prior to his attainment of an age of fifty-seven years if he would then have completed fifteen or more years of service, or prior to the end of the fifteenth year of his service if he would not have completed fifteen years of service upon attainment of an age of fifty-seven years and the amount of the pension or annuity granted to such policemen from any such pension fund or annuity and retirement fund.

(d) The amount of annuity to which the widow of any policeman to whom this subsection shall apply who shall die, while in the service, before he shall have attained an age of fifty-seven years shall have a right, from and after the date of the death of such policeman, shall be fixed and granted in accordance with the provisions of this section relating to annuities for widows of future entrants.

(e) The amount of annuity to which the wife of any policeman to whom this subsection shall apply who shall resign or be discharged from the service before he shall have attained an age of fifty-seven years shall have a right, from and after the date of the death of such policeman, shall be fixed and granted in accordance with the provisions of this section relating to annuities for widows of future entrants.

(f) The amount of annuity to which the wife of any policeman to whom this subsection shall apply who shall attain an age of fifty-seven years, while in the service, and who shall then have completed fifteen or more years of service from and after the date of his reentrance into the service shall have a right, from and after the date of the death of such policeman, shall be fixed and granted

in accordance with the provisions of this section relating to annuities for widows of future entrants.

(g) The amount of annuity to which the wife of any policeman, to whom this subsection shall apply, who shall attain an age of fifty-seven years, while in the service, and who shall not then have completed fifteen years of service from and after the date of his reentrance into the service shall have a right from and after the date of the death of such policeman, shall be fixed on the date when such policeman shall complete the fifteenth year of such service, as of the age of such wife on the date when such policeman shall have attained an age of fifty-seven years; provided, that the age of any such wife who shall be older than her husband, shall be assumed to be the same as his. Any such annuity shall be of such amount as can be provided from the amount to the credit of the policeman concerned for widow's annuity purposes on the date when the amount of such annuity shall be fixed.

(h) The amount of annuity to which the wife of any policeman to whom this subsection shall apply who shall attain an age of fifty-seven years, while in the service, and who shall die before he shall have completed fifteen years of service from and after the date of his reentrance into the service shall have a right from and after the date of the death of such policeman as of the age of such wife on the date when such policeman attained an age of fifty-seven years; provided that the age of any such wife who shall be older than her husband shall be assumed to be the same as that of such husband. Any such annuity shall be of such amount as can be provided from the amount to the credit of such policeman on the date of his death, for age and service annuity and widow's annuity purposes; provided, that no part of the said amount to the credit of such policeman shall be used to provide any amount of annuity for such widow in excess of the amount to which such widow would have had a right if such policeman had lived and continued in the service upon salary at the rate of his final salary until he had completed fifteen years of service from and after the date of his reentrance into the service and the amount of widow's annuity for such widow were then fixed as stated in this subsection.

38. (a) Notwithstanding any other provision of this section concerning the amount of annuity which any policeman or widow of any policeman shall have a right to receive no amount of annuity in excess of any amount equal to seventy-five per cent of the high-

est salary which shall have been received by any future entrant during his term of service shall be granted or paid to such future entrant, nor to the widow of such future entrant; and no amount of annuity in excess of an amount equal to seventy-five per cent of the highest salary considered for annuity purposes in accordance with the provisions of this section which shall have been received by a present employe shall be granted or paid to any present employe or to the widow of such present employe.

(b) If at the time the amount of annuity for any policeman shall be fixed, there shall be to the credit of such policeman, for the purpose of providing such annuity, an amount in excess of that necessary to provide an annuity equal to seventy-five per cent of the highest salary (as hereinbefore stated in this section) of such policeman, one-third of such excess amount shall be refunded and paid at that time to any such policeman who shall be a future entrant, and a part of such excess amount proportionately equal to that part of the entire amount to the credit of such present employe, for such annuity purposes, which the sum that shall have resulted from deductions from his salary required by this section bears to such entire amount shall be refunded and paid at that time to any such policeman who shall be a present employe.

(c) If at the time the amount of annuity for the wife of any policeman shall be fixed there shall be to the credit of such policeman, for the purpose of providing annuity for such wife when she shall become a widow, an amount in excess of that necessary to provide an annuity equal to seventy-five per cent of the highest salary (as hereinbefore stated in this section) of such policeman, one-third of such excess amount shall be refunded and paid at that time to such policeman who shall be a future entrant; and a part of such excess amount proportionately equal to that part of the entire amount to the credit of such policeman for such annuity purposes which the sum that shall have resulted from deductions from his salary required by this section bears to such entire amount shall be refunded and paid at that time to any such policeman who shall be a present employe.

(d) If at the time of the death of a policeman there shall be to the credit of such policeman, for the purpose of providing annuity for the widow of such policeman, an amount in excess of that necessary to provide an annuity equal to seventy-five per cent of the highest salary (as hereinbefore stated in this section) of such policeman, one-third of such excess amount shall be re-

funded and paid at that time to the widow of such policeman who shall have been a future entrant; and a part of such excess amount proportionately equal to that part of the entire amount to the credit of such policeman for such annuity purposes which the sum that shall have resulted from deductions from his salary required by this section bears to such entire amount shall be refunded and paid at that time to the widow of such policeman who shall have been a present employe.

39. Except as stated in subsection 60 of this section, the following described wives or widows of policemen shall not have any right to annuity from the annuity and benefit fund herein provided for:

(a) The wife or widow, married subsequent to the date upon which this section shall come into effect in such city, of any policeman who shall die while in the service if such widow shall not have been married to such policeman before he shall have attained an age of fifty-seven years.

(b) The wife or widow, married subsequent to the date upon which this section shall come into effect in such city, of any policeman who shall have resigned or been discharged from the service and who shall or shall not have entered upon annuity and who shall die while out of the service, if such widow shall not have been the wife of such policeman while he was in the service and before he attained an age of fifty-seven years.

(c) The wife or widow of any policeman who shall have served ten or more years and who shall die while out of the service after he shall have resigned or been discharged from the service, who shall have withdrawn or applied for refund of the sums to his credit for annuity purposes to which he shall have had a right of refund as provided in subsection 42 of this section.

(4) The wife or widow of any policeman who shall die while out of the service after he shall have resigned or been discharged from the service before he shall have attained an age of fifty-seven years and who shall not have served at least ten years.

40. No annuity shall be granted or paid to any policeman from the annuity and benefit fund herein provided for while such policeman shall be employed upon salary or wages in any branch of the service of such city.

41. If any widow who shall be in receipt of any annuity or pension from the annuity and benefit fund herein provided for shall marry a policeman or other person employed in any branch

of the service of such city, and such person shall die, and an annuity or pension—payable in whole or in part from moneys contributed or to be contributed by such city—shall be provided for the widow of such person under any law or laws theretofore or hereafter enacted, and such widow shall receive such annuity or pension, payment of the annuity herein provided for such widow shall be suspended during the time she shall be in receipt of such annuity or pension if it be other than a life annuity or pension, and if it be a life annuity the annuity herein provided for such widow shall be cancelled at the time she shall accept any payment of such annuity.

42. (a) (1) Any future entrant or present employe, without regard to the period of time he shall have served, who shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and before he shall become fifty years of age, and any future entrant or present employe, who shall have served less than ten years, who shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and before he shall have become fifty-seven years of age, shall have a right to have refunded to him the entire amount which shall have accumulated to his credit for age and service annuity and widow's annuity purposes on the date of such resignation or discharge from the service from amounts deducted from his salary in accordance with the provisions of this section.

(2) Any such future entrant or present employe shall retain such right to refund of such amounts when he shall apply for same, until the amount of annuity to which he shall have a right shall have been fixed as provided in subsection 27 or in subsection 28 of this section, as the case may be. Thereafter, no such right shall exist in the case of any such future entrant or present employe.

(3) Any such future entrant or present employe who shall avail himself of such right and withdraw such amount so credited to him shall ipso facto surrender and forfeit all rights to any annuity or other benefit from the annuity and benefit fund herein provided for, and to any annuity or benefit from any policemen's pension fund in operation by authority of law, in such city, at the time this section shall have come into effect in such city, for him-

self and for any other person or persons who might benefit through him because of service rendered by him prior to that time he shall make application for refund of the amounts hereinbefore stated. However, such future entrant or present employe shall retain the right to have any such period of service counted as service for the purpose of computing the term of his service in the event that such future entrant or present employe shall subsequently reenter the service before he shall attain an age of fifty-seven years and become a beneficiary of the annuity and benefit fund provided for in this section.

(4) Any such future entrant or present employe who shall have served ten or more years and who shall not withdraw the amounts aforesaid to which he shall have a right of refund shall have a right to annuity as hereinbefore stated in this section.

(5) Any such future entrant or present employe who shall have served less than ten years and who shall not withdraw the amounts to which he shall have a right to refund, shall have a right to have all such amounts and all other amounts to his credit for annuity purposes on the date of his resignation or discharge from the service retained to his credit and improved by interest while he shall be out of the service at the rate of three and one-half per cent per annum and used for annuity purposes for his benefit and the benefit of any person who may have any right to annuity through him because of his service, according to the provisions of this section, in the event that he shall subsequently reenter the service and complete the number of years of service necessary to attain a right to annuity; but such sums shall be improved by interest to his credit while he shall be out of the service only until he shall have become fifty-seven years of age.

(b) When any male policeman shall become fifty-seven years of age while in the service and shall not then be married, any sum accumulated from deductions from his salary for widow's annuity purposes shall then be refunded to him. Thereafter, in his case, no sums shall be deducted from his salary or contributed by the city for widow's annuity purposes.

(c) When any male policeman shall resign or be discharged from the service before he shall have become fifty-seven years of age and shall enter upon annuity and shall not then be married, any sum accumulated from deductions from his salary for widow's annuity purposes shall then be refunded to him.

(d) Whenever any amounts shall be refunded, as stated in

subdivisions (a), (b) and (c) of this subsection, to any policeman or other person or persons described therein, the amounts to the credit of the policeman concerned in each such transaction for annuity purposes at the time any such refund shall be made, which shall have been accumulated from contributions by the city, shall be transferred to the prior service annuity fund described in subdivision (f) of subsection 59 of this section for the purposes stated in subdivision (a) of subsection 56 of this section, until such time as the assets of such fund become equal to the liabilities thereof as stated in subdivision (b) of said subsection 56. Thereafter, any such amounts shall become a credit to the city and, with interest thereon at the rate of four per cent per annum, shall be used to reduce the amount which the city would otherwise pay during a succeeding year to the annuity and benefit fund herein provided for.

(e) In any case in which an amount equal to the total amount accumulated and credited to the account of a deceased policeman from sums deducted, after the first day in the month of January of the first year after the year in which this section shall come into effect in such city, from the salary of such policeman for annuity purposes, shall not have been paid to such policeman and, in the case of a married male policeman to such policeman and the widow of such policeman both together, in form of annuity before the death of the last of such persons who shall die, an amount equal to the difference between such total amount resulting from sums deducted from his salary and the entire amount paid in form of annuity or annuities, without interest upon either such amount, shall be refunded and paid to the children of such policeman, in equal parts to each, unless such policeman shall direct in writing, sworn to before an officer authorized to administer oaths in this state, and filed with the retirement board before the death of such policeman, that any such amount shall be refunded and paid to any one or more of such children; and if there be no such children such amount shall be refunded and paid to the heirs of such policeman according to the law pertaining to estates of deceased persons.

43. No overtime or extra service shall be included in computing the term of service of any policeman and not more than one year or part thereof of service shall be allowed for service rendered during any calendar year or part thereof such as a day, a week, a month, etc.

44. Any service rendered by any policeman while not in the

police department, as a police officer employed by the board of park commissioners of such city, or as a regular member of the fire department of such city, or as a regular teacher in the public schools of such city, or as an employe other than one described in section 16.54 of the statutes as one of those who shall not be affected as to their election, selection, or appointment by rules made by the board of city service commissioners of such city—of any other department of such city, or branch of the service of such city, shall be counted, for annuity and benefit purposes under the provisions of this section, as if such service were rendered in the police service of such city. And any salary received by any policeman for such service shall be treated, for the purposes of this section, in the same manner as though such salary were received for the performance of regular duty as a policeman.

45. (a) Whenever any territory shall be annexed to such city, any policeman then employed as a policeman in such annexed territory, who shall be employed by such city as a policeman of such city shall automatically come under the provisions of this section and any term of service rendered in such territory by such policeman shall be considered, for the purposes of this section, as such a term of service rendered in such city.

(b) Any such policeman shall be treated in every respect, as of the date such annexation shall come into effect, in the manner specified in this section concerning present employes of such city on the first day in the month of January of the first year after the year in which this section shall come into effect in such city.

46. (a) When any policeman shall resign or be discharged from the police service and become employed in any other department or branch of the service of such city in a position the incumbent of which shall be included under the provisions of any law or laws heretofore or hereafter enacted which provide for the creation, establishment, maintenance and administration of any "Fireman's Annuity and Benefit Fund," or any "Public School Teachers' Annuity and Benefit Fund," or any "Municipal Employes' Annuity and Benefit Fund," in such city (which fund shall be designated to provide annuities and benefits in substantially the same manner that annuities and benefits are provided for in this section) all sums to the credit of such policeman, for annuity purposes, in the annuity and benefit fund herein provided for and any moneys accumulated in said fund for such purposes for the benefit of such policeman shall be transferred from said fund to the

annuity and benefit fund in which such policeman shall be included by reason of his employment in such other service of such city and used in such fund, according to the law or laws under which such fund shall be maintained, for annuity purposes for the benefit of such policeman, and of his wife if he shall have a wife.

(b) No other disposition shall be made of any sum to the credit of any such policeman for annuity purposes and such policeman shall not have any right to refund of any such sum under any provision of this section but shall have such right to refund of such sum as shall be provided by the law or laws under which the annuity and benefit fund to which such sum shall be transferred shall be maintained.

47. When any person who shall be employed in any other department or branch of the service of such city in a position the incumbent of which shall be included under the provisions of any law or laws heretofore or hereafter enacted which provide for the creation, establishment, maintenance and administration of any "Firemen's Annuity and Benefit Fund," or any "Public-School Teachers' Annuity and Benefit Fund," or any "Municipal Employees' Annuity and Benefit Fund," in such city (which fund shall be designed to provide annuities and benefits in substantially the same manner that annuities and benefits are provided for in this section) and shall resign or be discharged from such position and shall enter the police service of such city, and any sum or sums of money to the credit of such person in any such fund for annuity purposes shall be transferred, in accordance with law, from such fund to the annuity and benefit fund herein provided for, such sum or sums shall be placed in said annuity and benefit fund, and used therein for annuity purposes for the benefit of such person, and of his wife if such person shall have a wife, as provided in this section.

48. Annuity to be known as "Child's Annuity" shall be provided for children of policemen. Any such annuity shall be payable monthly from and after the date of the death of the policeman parent of any such child until the annuitant shall attain an age of eighteen years. The first payment of such annuity shall not become due and payable until one month from and after such date.

49. (a) Child's annuity, as hereinafter provided, shall be granted and paid for the benefit of any child less than eighteen years of age, the issue of any policeman whose death shall result

from injury incurred in the performance of one or more specific acts of duty; provided, such child shall have been born before such policeman attained an age of fifty-seven years if such policeman shall then have completed fifteen or more years of service, or before the end of the fifteenth year of such policeman's service if such policeman shall not have completed fifteen years of service, at the time he shall have attained an age of fifty-seven years.

(b) Child's annuity, as hereinafter provided, shall also be granted and paid for the benefit of any child under eighteen years of age, the issue of any policeman who shall die while in the service; provided that no annuity shall be granted or paid to any child of any such policeman who shall have resigned or been discharged from the service before he shall have attained an age of fifty years and who shall have reentered the service unless such policeman shall have served at least two years from and after the date of his latest reenfrance into the service of such city; and provided further, that no annuity shall be granted or paid for the benefit of any child of any policeman who shall have entered or reentered the service of such city after the attainment of an age of forty-two years unless such child shall be the issue of a wife or husband who married such policeman before such policeman attained an age of forty-two years; nor to any child of any policeman born after such policeman shall have attained an age of fifty-seven years.

(c) Annuity, as hereinafter provided, shall also be granted and paid for the benefit of any child under eighteen years of age of any policeman who shall die after such policeman shall have resigned or been discharged from the service subsequent to this attainment of an age of fifty years who shall have entered upon annuity or who shall be eligible for annuity; provided, that only such child of such policeman as shall have been born before such policeman shall have attained an age of fifty-seven years and prior to the date of such policeman's latest resignation or discharge from the service shall be eligible for annuity; and provided further, that any such child of any such policeman who shall have entered or reentered the service after attainment of an age of forty-two years shall be the issue of a wife or husband who married such policeman before such policeman attained an age of forty-two years.

(d) Any such annuity shall consist of amounts of ten dollars per month for each such child while a widow or widower of the

deceased policeman parent of such a child shall survive and of fifteen dollars per month for each such child while no such widow or widower shall exist; provided, if annuities for the widow and children of any policeman whose death shall have been the result of injury incurred in the performance of one or more specific acts of duty or for the children of such policeman in any such case wherein a widow shall not exist, computed as hereinbefore stated, would exceed an amount equal to seventy-five per cent of the final salary of such policeman the annuity for each child of such policeman shall be reduced pro rata so that the combined annuities for the family of such policeman shall not exceed an amount equal to seventy-five per cent of such salary; and in the case of the family of any policeman whose death shall have been the result of any cause or causes other than injury incurred in the performance of one or more specific acts of duty in which annuities for such family, computed as hereinbefore stated, would exceed an amount equal to fifty per cent of the final salary of such policeman, the annuity of each child of such policeman shall be reduced pro rata so that the combined annuities for such family shall not exceed an amount equal to fifty per cent of such salary; but if in any such latter case the annuity provided as hereinbefore stated in this section for the widow of any such policeman shall exceed an amount equal to fifty per cent of such salary, such annuity for such widow shall not be reduced.

(e) Any annuity which shall be granted for the benefit of any child shall be paid to the parent of such child who shall be providing for such child, unless another person shall have been or shall be appointed by a court of law as the guardian of such child.

(f) On or before the first day in the month of August of each year, the retirement board shall submit an estimate, to the common council of such city, of the amount which will be required to pay annuities to children during the succeeding year, and the said common council shall include such amount in the tax which shall be levied for such year for the purposes of the annuity and benefit fund herein provided for.

50. (a) Benefit to be known as "Duty Disability Benefit" shall be provided for policemen who shall become disabled as the direct result of injury incurred in the performance of one or more specific acts of duty.

(b) Benefit to be known as "Child's Disability Benefit" shall be provided for policemen disabled as stated in the preceding

paragraph who shall be the parents of any child or children less than eighteen years of age.

(c) Any policeman less than fifty-seven years of age, and any policeman fifty-seven or more years of age who shall not have completed fifteen years of service, who shall become disabled subsequent to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, as the direct result of injury incurred in the performance of one or more specific acts of duty, shall have a right to receive duty disability benefit during the period of such disability of an amount equal to fifty-five per cent of his salary as it shall be at the time of such injury. Any such policeman shall also have a right to receive child's disability benefit of amounts of ten dollars a month on account of each child (the issue of such policeman) less than eighteen years of age; provided, the total amount of child's disability benefit which shall be granted or paid to any such policeman shall not exceed twenty per cent of the salary, as aforesaid, of such policeman. Such benefit or benefits shall be paid to such disabled policeman periodically according to rules concerning such benefits to be adopted by the retirement board; provided, that if a retirement commission (as described in subsection 3 of this section) shall exist in such city, such commission shall adopt such rules and said retirement board shall not have any authority concerning such rules or the granting of such benefits.

(d) The first payment of any duty disability benefit or child's disability benefit which any policeman shall have a right to receive shall be made not later than one month after such benefit shall be granted by the retirement board or by the retirement commission of such city, as the case may be, and each subsequent payment of such benefit shall be made at a time not later than one month from and after the time when the latest payment of such benefit shall have been made.

(e) Proof of disability shall be furnished to the retirement board, (or if a retirement commission, as described in subsection 3, of this section, shall exist in such city, to such retirement commission and not to the retirement board) by at least one licensed and practicing physician, and said retirement board or retirement commission as the case may be, may require other evidence of disability. Each disabled policeman who shall receive any duty disability benefit under the provisions of this subsection shall be ex-

amined at least once a year by one or more licensed and practicing physician or physicians selected by said retirement board or by said retirement commission, as the case may be. Such physician or physicians shall advise said retirement board or such retirement commission, as the case may be, whether the disability of such policeman continues or not. When the disability of any such policeman shall cease, the said board or commission, as the case may be, shall discontinue payment of duty disability benefit and of child's disability benefit to such policeman and such policeman shall be returned to active service as a policeman at the same salary he or she received before disability occurred.

(f) Duty disability benefit shall be paid to any policeman, disabled as aforesaid, during any period of such disability until such disabled policeman shall have become fifty-seven years of age if such policeman shall have completed fifteen years of service at that time, or until the end of the fifteenth year of such policeman's service if such policeman shall not have completed fifteen years of service at the time he shall have attained an age of fifty-seven years, and child's disability benefit shall be paid to any such policeman, who shall be the parent of any child or children (the issue of such policeman) less than eighteen years of age, during all or any part of such period of time until such child or children of such policeman shall attain an age of eighteen years.

(g) When any policeman so disabled shall become fifty-seven years of age, or shall complete fifteen years of service subsequent to attainment of such age, as aforesaid, such disability benefit or benefits shall cease and such disabled policeman shall thereafter receive such annuity or annuities as are provided for him in accordance with other provisions of this section.

(h) No policeman who shall have become fifty-seven or more years of age who shall have been in the service fifteen or more years shall have a right to receive duty disability benefit or child's disability benefit.

(i) In lieu of all amounts ordinarily deducted, for annuity purposes, from the salary of any policeman, disabled as aforesaid, the city shall contribute sums equal to such amounts for any period of disability to such policeman during which he shall receive duty disability benefit. Such sums so contributed shall be credited to such disabled policeman as though they were deducted from his salary and shall be regarded for annuity and refund purposes as sums deducted from such salary.

(j) The city shall also contribute all amounts ordinarily contributed by it for annuity purposes for such policeman as though he were in active discharge of his duties during any such period of disability.

(k) The retirement board, or the retirement commission if such body shall exist in such city, shall submit an estimate on or before the first day in the month of August of such year to the common council of such city, of the amount necessary to provide duty disability benefits during the succeeding calendar year and such amount shall be paid into the annuity and benefit fund herein provided for from taxes levied and collected as hereinbefore stated in subsection 12 of this section.

(51) (a) Benefit to be known as "Ordinary Disability Benefit" shall be provided for policemen who shall become disabled as the result of any cause other than injury incurred in the performance of one or more specific acts of duty.

(b) Any policeman less than fifty-seven years of age, and any policeman fifty-seven or more years of age who shall not have completed fifteen years of service, who shall become disabled, subsequent to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, as the result of any cause other than injury incurred in the performance of one or more specific acts of duty, shall have a right to receive ordinary disability benefit during any period or periods of any such disability, after the expiration of the first fifteen days of any such period for which such policeman shall not receive nor have a right to receive any part of his salary, which shall not extend beyond the date when such policeman shall have completed at least fifteen years of service upon attainment of such age or beyond the fifteenth year of service of such policeman if such policeman shall have completed fifteen years of service after attainment of the age of fifty-seven years, and which shall not exceed, in the aggregate, throughout the entire period of such policeman's service, a period of time equal to one-fourth of the entire period of service rendered by such policeman in the service of such city prior to the time he shall have become so disabled, and which shall not exceed five years in any case. In computing any such entire period of service, any period of time during which such policeman shall have received ordinary disability benefit under the provisions of this section shall not be included for the purposes of this section.

(c) The first payment of any ordinary disability benefit which any policeman shall have a right to receive shall be made not later than one month after such benefit shall be granted by the retirement board and each subsequent payment of such benefit shall be made at a time not later than one month from and after the time when the latest payment of such benefit shall have been made.

(d) Proof of disability shall be furnished to the retirement board by at least one licensed and practicing physician and said retirement board may require other evidence of disability. Each disabled policeman who shall receive any ordinary disability benefit under the provisions of this section shall be examined at least once a year by one or more licensed and practicing physician or physicians selected by said retirement board. Such physician or physicians shall advise said retirement board whether the disability of such policeman continues or not. When the disability of any such policeman shall cease the said retirement board shall discontinue payment of ordinary disability benefit to such policeman and such policeman shall be returned to active service as a policeman at the same salary he or she received before disability occurred.

(e) Ordinary disability benefit shall consist of an amount equal to fifty per cent of the salary of such disabled policeman as such salary shall be at the time such disability shall occur for a period of time equal to any period of time for which any payment of such disability benefit shall become due and payable. Before any payment thereof shall be made to any policeman an amount equal to the sum or sums ordinarily deducted from the salary of such policeman for all annuity purposes during a period of time equal to that for which such payment of ordinary disability benefit is to be made shall be deducted from such payment and credited to such policeman as a deduction from his salary for such period. Such sums so deducted and credited shall be regarded, for annuity and refund purposes, as sums deducted from the salary of such policeman.

(f) The city shall contribute all amounts ordinarily contributed by it for annuity purposes for such disabled policeman as though he were in active discharge of his duties during any such period of disability.

(g) The retirement board shall submit an estimate, on or before the first day in the month of August of each year, to the common council of such city, of the sum necessary to provide ordinary disability benefits during the succeeding calendar year. Such esti-

mates shall show the amounts to be provided during such calendar year by the policemen included under the provisions of this section, and by the city.

(h) To provide ordinary disability benefit, contributions shall be made by all policemen less than fifty-seven years of age, and all policemen fifty-seven or more years of age who shall not have completed fifteen years of service, and by the city as follows:

(1) During the first year after the year in which this section shall come into effect in such city, one-half of one per cent of each payment of the salary of each such policeman, except those policemen who are in receipt of duty disability benefits or ordinary disability benefits, shall be deducted and contributed to the annuity and benefit fund herein provided for. Such deductions shall be made at the times such payments of salary are payable.

(2) Concurrently with each such deduction from the salary of any such policeman, the city shall contribute a sum equal to one-half of one per cent of each such payment of the salary of such policeman. If it shall not be possible or practicable for the city to make any such contribution at the same time any such deduction shall be made, the city shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of four per cent per annum to the date such contribution shall be made so that each such contribution shall exactly equal the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(3) Beginning on the first day in the month of January of the second year after the year in which this section shall come into effect in such city, and during each year thereafter, one-half of the total sum which shall be estimated annually by the retirement board as necessary to provide ordinary disability benefits during such year shall be contributed by the policemen included under the provisions of this section as follows:

(4) Such amount (one-half of said total sum) shall be pro-rated among all such policemen in proportion to the salary of each such policeman, the percentage of each such salary which the sum related thereto shall constitute shall be ascertained, and a sum equal to a like percentage of each payment of such salary shall be deducted from each such payment of such salary.

(5) Concurrently with each such deduction from the salary of each such policeman the city shall contribute a sum equal to the amount of such deduction. If it shall not be possible or practicable

for the city to make any such contributions at the same time any such deduction shall be made, the city shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of four per cent per annum to the date such contribution shall be made so that each such contribution shall exactly equal the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

52. (a) Notwithstanding the provisions of subsections 50 and 51 of this section if any policeman who shall apply for or who shall have been granted any disability benefit under the provisions of said subsections 50 and 51 shall refuse to submit to examination by any physician or surgeon selected as aforesaid, such policeman shall not have any right to receive such disability benefit and any such benefit which shall have been granted shall be cancelled immediately upon such refusal.

(b) No disability benefit shall be paid on account of any form of disability for any period of time for which a disabled policeman shall receive any part of his salary, and no such benefit shall be paid for any period of disability for which a disabled policeman shall have any right to receive any part of his salary under any law or ordinance in effect in such city.

(c) If any policeman who shall be disabled shall receive any compensation or allowance from such city on account of such disability under and by virtue of sections 2394—1 to 2394—32, both inclusive, of the statutes and acts amendatory thereof and supplemental thereto, except that provided for in subsection 1 of section 2394—9, the disability benefit herein provided for such policeman shall be reduced by any amount so received if such amount shall be less than the amount of such benefit; and if the amount or amounts received as compensation or allowance exceed the amount of the disability benefit herein provided for such policeman, such policeman shall not receive any such disability benefit until a period of time during which such benefit payable at the rate herein stated would equal the amount of such compensation shall have expired. In calculating any such period of time, interest upon the amounts of money involved shall not be considered.

53. (a) Notwithstanding any other provision of this section, whenever any policeman who shall have served sixteen but not more than twenty years, exclusive of any period of disability dur-

ing which such policeman shall have received ordinary disability benefit under the provisions of this section, shall be disabled, as the result of any cause other than injury incurred in the performance of one or more specific acts of duty, for a period or periods of time aggregating in excess of one-fourth of the entire term of such service rendered by such policeman, and whenever any policeman who shall have served twenty or more years, exclusive of any period of disability during which such policeman shall have received ordinary disability benefit under the provisions of this section, shall be so disabled for a period or periods of time aggregating in excess of five years and such policeman shall resign or be discharged from the service while still so disabled and before he shall have attained an age of fifty years, such policeman shall have the right to receive annuity from and after the date of such resignation or discharge from the service of such amount as can be provided from the sum to the credit of such policeman on the date of such resignation or discharge, for age and service annuity purposes if such policeman shall be a future entrant, or for age and service annuity and prior service annuity purposes if he shall be a present employe. Any such annuity shall be computed as of the age of the policeman concerned on the date of his resignation or discharge from the service.

(b) The amount of annuity to which the wife of any such policeman shall have a right from and after the date of the death of such policeman shall be fixed on the date of the resignation or discharge of such policeman. It shall be of such amount as can be provided from the amount to the credit of such policeman on the date of his resignation or discharge from the service, for widow's annuity purposes if such policeman shall be a future entrant, or for widow's annuity and widow's prior service annuity purposes if such policeman shall be a present employe. Any such annuity shall be computed as of the age of such wife on the date of such resignation or discharge; provided, that if such wife shall be older than her husband her age shall be assumed to be the same as his.

(c) In the case of the death of any such policeman after he shall have entered upon annuity, any child, under the age of eighteen years, who shall be the issue of such policeman shall have a right to receive annuity of the same amount as is specified in subsection 49 of this section for a child of a policeman who shall retire after he shall have attained an age of fifty years, and the limi-

tation stated in said subsection 49 concerning the amount of annuity to be paid to the family of a policeman shall apply in any case provided for in this subsection.

54. (a) In computing the term of service rendered by any policeman prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, the following periods of time shall be counted as periods of service for annuity purposes only: All periods of time during which such policeman shall have performed the duties of his position; all periods of vacation, all periods of leave of absence with whole or part pay; all periods of leave of absence without pay which were necessary on account of disability.

(b) In computing the term of service rendered by any policeman subsequent to the thirty-first day in the month of December of the year in which this section shall come into effect in such city, the following periods of time shall be counted as periods of service for annuity purposes only: All periods of time during which such policeman shall have performed the duties of his position; all periods of vacation; all periods of leave of absence with whole or part pay; all periods of disability for which such policeman shall receive any disability benefit; and all periods of disability not the result of injury incurred in the performance of one or more specified acts of duty for which the policeman shall not receive any disability benefit any one of which periods shall not exceed fifteen consecutive days.

(c) In computing the term of service rendered by any policeman subsequent to the thirty-first day in the month of December of the year in which this section shall come into effect in such city, for ordinary disability benefit purposes, all periods of time described in the preceding paragraph, except any such period of time for which such policeman shall receive or shall have received ordinary disability benefit, shall be counted as periods of service.

55. (a) It is the intention of this section that the annuity and benefit fund herein provided for shall on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, and thereafter supersede and take the place of any policeman's pension fund which shall be in operation, under and by virtue of chapter 397, laws of 1903, as amended, in such city at the time this section shall come into effect in such city. Therefore, if any policeman's pension fund, created and maintained under and by virtue of said chapter 397, laws of

1903, as amended, shall be in operation in any such city at the time this section shall come into effect in such city, all moneys, securities and other assets of such fund shall be transferred, on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, by the board of trustees of such fund to the retirement board of the annuity and benefit fund, herein provided for, which retirement board is hereby empowered to receive them, and shall be placed in the annuity and benefit fund herein provided for and such policemen's pension fund shall then cease to exist. If it shall not be possible or practicable for the board of trustees of any such policemen's pension fund to transfer all moneys, securities and other assets of such fund to the said retirement board on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, all such moneys, securities and other assets shall be transferred to said retirement board as soon as possible and practicable after such day, and any such transfer shall be made as of such day.

(b) All annuities, pensions and other benefits allowed prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such city, by the board of trustees of such policemen's pension fund shall thereafter be paid by the said retirement board from the annuity and benefit fund herein provided for, according to the law or laws under which such annuities, pensions or other benefits were allowed.

(c) All claims for any annuity, pension or other benefit from such policemen's pension fund which are pending or ungranted on the first day in the month of January of the first year after the year in which this section shall come into effect in such city, shall be allowed or disallowed by said retirement board according to the provisions of said chapter 397, laws of 1903, as amended, and those which shall be allowed shall be paid from the annuity and benefit fund herein provided for.

(d) Widows and children less than eighteen years of age of policemen who are or who shall become pensioners under and by virtue of chapter 397, laws of 1903, as amended, and who shall die shall have a right to receive pensions in accord with the provisions of said chapter 397, laws of 1903, as amended, and the retirement board shall allow all such pensions in accordance with the provisions of said chapter 397, laws of 1903, as amended, and

shall pay all such pensions from the annuity and benefit fund herein provided for.

56. (a) For the purpose of paying prior service annuities and widow's prior service annuities provided for in this section, and all annuities, pensions and benefits which have been or which shall be allowed or granted under and by virtue of chapter 397, laws of 1903, as amended, or under and by virtue of subsections 55 and 60 of this section, also for the purpose of providing a sufficient amount of money in the investment and interest fund, described in subdivision (b) of subsection 59 of this section, to make possible the transfer of moneys from said fund to other funds of the annuity and benefit fund herein provided for as stated in said subdivision (b) of said subsection 59, the city shall contribute the sum of one hundred and twenty thousand dollars each year to the annuity and benefit fund herein provided for, beginning in the first year after the year in which this section shall come into effect in such city.

(b) All such amounts contributed by the city shall be placed in the prior service annuity fund described in subdivision (f) of subsection 59 of this section. When the assets of the said prior service annuity fund shall equal the liabilities thereof (including in addition to all other liabilities of such fund, the present values, according to the American experience table of mortality and interest at the rate of four per cent per annum, of all annuities, present or prospective, to be paid from said fund) the city shall cease to contribute the sum stated in subdivision (a) of this subsection or any part thereof; provided, however, if at any time the assets of the said investment and interest fund shall not be sufficient to permit of a transfer of moneys from said fund to any other fund of the annuity and benefit fund herein provided for in accordance with the provisions of subdivision (e) of subsection 59 of this section, the city shall, as soon as possible and practicable thereafter, contribute a sum or sums sufficient to make possible such transfer of the amount or amounts of money required, and provided further, if by reason of annexation of territory and the employment by such city of any policeman employed in any such territory at the time of such annexation, after the city shall have ceased to contribute as provided in subdivision (a) of this subsection, contributions of moneys to provide prior service annuity and widow's prior service annuity (either or both) for or on account of such policeman shall become necessary for such

annuity purposes, the city shall, as soon as possible and practicable thereafter, contribute a sum or sums sufficient to provide such annuities. However, the city shall not, in any event contribute any amount in excess of one hundred and twenty thousand dollars in any one year for any and all purposes stated in this subsection.

57. For the purpose of paying annuities, the retirement board may at all times keep and hold uninvested a sum not in excess of the amount required to make all annuity payments which shall become due and payable within the following ninety days. Such sum or any part thereof shall be kept on deposit in any bank in the state of Wisconsin, organized under the laws of said state as a state bank, or organized under the laws of the United States as a national bank; provided, such bank shall furnish to said retirement board adequate security for any sum deposited therein by said retirement board; and provided further, that the amount which said retirement board may deposit in any such bank shall not in any case exceed twenty-five per cent of the paid up capital and surplus of such bank.

58. No annuity shall be fixed, granted or paid, and no disability benefit shall be granted or paid, under or by virtue of this section before the first day in the month of January of the first year after the year in which this section shall come into effect in such city.

59. (a) All money and property which shall be received by the retirement board for the annuity and benefit fund herein provided for shall be placed in some one or more of the following described funds which shall be established and maintained by said retirement board within the said annuity and benefit fund.

(b) Expense fund:—All amounts of money which shall be contributed by the city and all amounts of money which shall be deducted from the salaries of policemen to defray the cost of administration of the annuity and benefit fund herein provided for, as stated in subsection 14 of this section, shall be paid into a fund to be known as the expense fund. All expenses of administration shall be paid from this fund.

(c) City contribution fund:—1. All amounts of money which the city shall contribute for age and service annuity, widow's annuity and supplemental annuity purposes, except those contributed as provided in subsection 51 of this section, in lieu of deductions from the salary of any policeman who shall receive duty disabil-

ity benefit, also all amounts which shall be transferred to this fund from the investment and interest fund shall be placed in this fund.

(2) An individual account shall be kept in this fund concerning each policeman for whose benefit the city shall contribute for age and service annuity or for widow's annuity purposes (the former or both) and with each widow for whose benefit the city shall contribute for supplemental annuity purposes. As such contributions are received they shall be credited to the accounts of the various persons for whom they shall be made.

(3) At least once each year, and always before any money shall be transferred from this fund to any other fund described in this subsection, the sums thus credited shall be improved by the proper interest accretions.

(4) When the amount of annuity to be paid to any policeman, or to the widow of any policeman shall be fixed, and when supplemental annuity for the widow of any policeman shall first become payable, the total amount in this fund for the purpose of providing such annuity and required for such purpose shall be taken therefrom and placed in the annuity payment fund.

(5) In any case in which there shall be in this fund to the credit of any policeman who shall resign or be discharged from the service before such policeman shall have attained an age of fifty-seven years an amount in excess of that required to provide age and service annuity for such policeman, or an amount in excess of that required to provide widow's annuity for the wife of such policeman (either or both), such amount or amounts shall be retained in this fund and improved by interest at the rate of four per cent per annum until such policeman shall become fifty-seven years of age or shall die, whichever event shall occur first. Such accumulated amount shall then be used in accordance with the provisions of subdivision (d) of subsection 42 of this section.

(d) Salary deduction fund:—1. All amounts of money which shall be deducted from the salaries of policemen for age and service annuity and widow's annuity purposes, also all amounts of money which shall be contributed by the city for any such annuity purpose for the benefit of any policeman who shall receive duty disability benefit under the provisions of subsection 50 of this section, in lieu of any such amount which would have been deducted from the salary of such policeman if such policeman were performing active duty, also all amounts which shall be trans-

ferred to this fund from the investment and interest fund shall be placed in this fund.

(2) An individual account shall be kept concerning such policeman from whose salary any such amount shall be deducted or for whose benefit the city shall make any such contribution. As such deductions or contributions are received they shall be credited to the accounts of the various persons for whom they shall be made.

(3) At least once each year, and always before any moneys shall be transferred from this fund to any other fund described in this subsection, the sums thus credited shall be improved by the proper interest accretions.

(4) When the amount of annuity to be paid to any policeman or to the widow of any policeman shall be fixed or granted, the total amount in this fund for the purpose of providing such annuity and required for such purpose shall be taken therefrom and placed in the annuity payment fund.

(5) All amounts which shall have resulted from deductions from the salary of any policeman, and all amounts which shall have resulted from contributions made by the city for the benefit of any policeman who shall receive duty disability benefit, in lieu of deduction from the salary of such policeman, in accord with the provisions of subsection 51 of this section, that are to be refunded in accordance with the provisions of this section, except those referred to in subdivision (e) of this subsection, shall be paid from this fund.

(e) Annuity payment fund:—1. All amounts of money which shall be taken from the city contribution fund and from the salary deduction fund for the purpose of paying annuities which shall have been fixed, also all amounts which shall be deducted from the salary of any policeman after the amount of age and service annuity for such policeman shall have been fixed, also all amounts which shall be transferred to this fund from the investment and interest fund shall be placed in this fund.

(2) All age and service annuities and all widow's annuities shall be paid from this fund. Any amount to be refunded in accordance with the provisions of subdivisions (e) of subsection 42 of this section shall be paid from this fund.

(3) If any policeman who shall have resigned or been discharged from the service and whose annuity shall have been fixed or granted shall reenter the service before he shall have attained

an age of fifty-seven years, an amount which shall be determined in accordance with the provisions of subdivision (a) of subsection 35 of this section shall be transferred from this fund and placed to the credit of such policeman for age and service annuity purposes in the city contribution fund and the salary deduction funds, respectively. Such amount shall be divided and placed in said funds in the ratio which the respective amounts transferred from such funds to this fund for age and service annuity purposes for such policeman bore to each other at the time the annuity for such policeman shall have been fixed. If the woman who shall be the wife of such policeman when he shall reenter the service shall be the one who was the wife of such policeman where annuity for the wife of such policeman shall have been fixed, an amount to be determined in accordance with the said subdivision (a) of said subsection 35 shall be transferred from this fund and placed to the credit of such policeman for widow's annuity purposes in the city contribution fund and the salary deduction fund, respectively, such amount shall be divided and placed in said funds in the ratio which the respective amounts transferred from such funds to this fund for widow's annuity purposes for the wife of such policeman bore to each other at the time the annuity for the wife of such policeman shall have been fixed.

(f) Prior service annuity fund:—(1) All amounts of money which shall be contributed by the city for prior service annuity and for widow's prior service annuity purposes and all money which shall be contributed by the city in accordance with the provisions of subsection 60 of this section shall be placed in this fund. All assets of any policemen's pension fund which shall exist under and by virtue of chapter 397, laws of 1903, as amended, in such city at the time this section shall come into effect, in such city, which shall be turned over to the retirement board as provided in subsection 55 of this section shall also be placed in this fund.

(2) All prior service annuities and widow's prior service annuities payable under the provisions of this section and all annuities, benefits and pensions which shall have been granted or shall be granted to any person or persons under, or in accord with, the provisions of chapter 397, laws of 1903, as amended, and of subsection 55 of this section shall be paid from this fund.

(3) If at any time the assets of the investment and interest fund (described in subdivision (1) of this section) shall not be sufficient to permit of transfer from said fund to the annuity pay-

ment fund of the amounts specified in paragraph (2) of said subdivision (b), the amount necessary for such purpose shall be taken from this fund and placed in the said investment and interest fund.

(g) Child's annuity fund:—All amounts of money which the city shall contribute to provide child's annuity according to the provisions of this section shall be placed in this fund and all such annuities shall be paid from this fund.

(h) Duty disability fund:—All amounts of money which shall be contributed by the city to provide duty disability benefits and child's disability benefits, and all amounts which shall be contributed by the city to provide compensation annuity (as defined in subsection 34 of this section) for a widow of any policeman who shall die as a result of injury received in the performance of one or more specific acts of duty shall be placed in this fund and all such benefits and annuities shall be paid from this fund.

(i) Ordinary disability fund:—All amounts of money which shall be contributed by the city, and all amounts which shall be deducted from the salaries of policemen for the purpose of providing ordinary disability benefits shall be placed in this fund and all such benefits shall be paid from this fund.

(j) If at any time there shall not be enough money in the expense fund, the prior service annuity fund, the child's annuity fund, the duty disability fund or the ordinary disability fund either one of these—to pay any expenses, annuities, or benefits which shall be due and payable from any such fund, the sums necessary to pay any such expenses, annuities, or benefits shall be taken from either one or all of the following named funds in the order stated, and transferred to the said fund or funds from which such expenses, annuities, or benefits shall be payable: city contribution fund, prior service annuity fund, salary, deduction fund. When any amount in excess of that required to pay any expenses, annuities, or benefits due and payable from any of the said funds to which any such sums shall have been transferred shall be received into such fund such amount shall be transferred from such fund to the fund or funds from which any such sums shall have been taken and transferred until the full sums so taken and transferred, shall be returned to any fund from which it was taken and transferred. Interest at the rate of four per cent per annum upon any sum so taken and returned shall be paid into the investment and interest fund.

(k) Gift fund:—All money or property of any kind which shall be received by the retirement board for any purpose or purposes of the annuity and benefit fund herein provided for under and by virtue of any law or laws other than this section, or as gifts, grants, or bequests or in any manner other than as provided in any preceding subsection of this section shall be placed in this fund and the same shall be used for the purposes of the annuity and benefit fund herein provided for as shall be decided by said retirement board. All money in this fund shall be improved by interest at the rate of four per cent per annum.

(1) (1) Investment and interest fund:—All gains from investments and all interest earnings shall be paid into a fund to be known as the investment and interest fund. All losses from investments shall be charged to this fund. From this fund shall be transferred all amounts due in interest upon balances existing in the city contribution fund, the salary deduction fund, the prior service annuity fund, and the gift fund.

(2) Such amounts as shall be necessary according to the American experience table of mortality and interest at the rate of four per cent per annum, to make the assets of the annuity payment fund equal to the liabilities thereof (including among such liabilities and in addition to all other liabilities of such fund the present values of all annuities entered upon or fixed, and not entered upon to be paid from such fund) shall be taken from this fund and transferred to the annuity payment fund at least once each year.

60. Notwithstanding the provisions of any other subsection of this section, any present employe who shall have been a member of the police department of such city on the thirty-first day in the month of December of the year before the year in which this section shall come into effect in such city who shall resign or be discharged from the service (either before or after he shall have become fifty years of age) after he shall have completed twenty-two or more years of service and for whom the amount of annuity provided in accordance with the foregoing provisions of this section shall be less than fifty per cent of his salary as such salary shall be at the time of his resignation or discharge from the service, shall receive annuity from and after the date of such resignation or discharge of an amount equal to fifty per cent of his salary as it shall be at the time of such resignation or discharge.

(a) Notwithstanding the provisions of any other subsection of

this section in any case in which the amount of annuity for a widow of any present employe described in this paragraph, provided in accordance with the foregoing provisions of this section, shall be less than the amount of annuity specified in this subsection for such widow, the widow of any present employe who shall have been a member of the police department of such city on the thirty-first day in the month of December of the year before the year in which this section shall come into effect in such city, and who shall resign or be discharged from the service, and who shall enter upon annuity (provided, such widow married such present employe before such resignation or discharge,) and the widow of any such present employe who shall die, at any time after he shall have entered such police department, of injury incurred in the line of his duty, and the widow of any such present employe who shall have been a member of such police department fifteen or more years, who shall die from any cause shall receive annuity, from and after the date of the death of such employe, of an amount equal to the following sum relating to such widow, per month:

(b) The widow of the chief of police, sixty dollars; the widow of an inspector, fifty-five dollars; the widow of a captain or of the assistant superintendent of police alarm, fifty dollars; the widow of the secretary or assistant secretary of the police department, or of a lieutenant, or a detective, forty-five dollars; the widow of a sergeant, forty dollars; the widow of a patrolman or of an operator, thirty-five dollars.

(c) When any widow described in this subsection shall marry, any amount of annuity stated in this subsection as the amount to be paid to such widow which shall be in excess of that provided for such widow under foregoing provisions of this section shall cease.

(d) In case a widow shall not survive any present employe described in this subsection, or in case the widow of any such present employe shall die or marry, any child or children less than eighteen years of age, the issue of such present employe, shall receive annuity equal in amount to that prescribed in this subsection for the widow of such pensioner or present employe, but any sum in excess of such amount shall not be paid to the children in any one family unless such sum is provided in accordance with the provisions of subsection 49 of this section.

61. Notwithstanding the provisions of any other subsection or subsections of this section to the effect that certain annuities shall

be life annuities; in any case in which the sum to the credit of a policeman for the purpose of providing annuity for such policeman shall be insufficient—at the time the amount of such annuity shall be fixed, as hereinbefore provided—to provide life annuity, payable at the rate of ten dollars a month, for such policeman, a term annuity payable at the rate of ten dollars a month shall be fixed for such policeman and such annuity shall be paid to him for such a period of time as such payments can be made from the aforesaid sum to the credit of such policeman; and, in any case in which the sum to the credit of a policeman for the purpose of providing annuity for the widow of such policeman shall be insufficient at the time the amount of such annuity shall be fixed, as hereinbefore provided—to provide a life annuity, payable at the rate of ten dollars a month, for such widow, a term annuity payable at the rate of ten dollars a month shall be fixed for such widow, and such annuity shall be paid to such widow for such a period of time as such payments can be made from the aforesaid sum to the credit of such policeman.

(a) Any annuity described in this subsection shall be computed according to the American experience table of mortality and interest at the rate of three and one-half or four per cent per annum, whichever such rate of interest shall apply in any particular case in accordance with foregoing provisions of this section.

62. All moneys and other assets in and of the annuity and benefit fund herein provided for and all annuities and disability benefits granted under the provisions of this section and every portion of such annuities and benefits both before and after payment to any annuitant or other beneficiary, shall be exempt from attachment or garnishment process and shall not be seized, taken, detained or levied upon by virtue of any execution, or any process or proceeding whatsoever issued out of or by any court in this state, for the payment and satisfaction in whole or in part of any debt, claim, damage, demand, or judgment against any annuitant or other beneficiary hereunder, and no such annuitant or other beneficiary shall have any right to transfer or assign his or her annuity or disability benefit or any part thereof either by way of mortgage or otherwise.

63. In the case of any policeman who shall have filed an application for appointment as a member of the police department of such city, the age stated in such application shall be conclusive evi-

dence of the age of such policeman for the purposes of this section.

64. It shall be the duty of all officers, officials, and employes of such city to perform any and all acts, required to carry out the intent and purposes of this section, which it shall be necessary that any such officer, official, or employe shall perform so that the provisions of this section may be complied with and the intent and purposes thereof fulfilled.

65. Notwithstanding any other provisions of this section, if a retirement commission as stated in subsection 3 hereof, does not exist in any such city, then it shall be the duty of the commissioner of insurance of this state to examine into the affairs of the annuity and benefit fund hereby created at least once in every three years and to submit a report concerning the results of his examination to the mayor of such city who shall submit such report to the common council of such city. The expense of such examination shall be paid by the annuity and benefit fund hereby created.

SECTION 2. This act shall be amendatory of the charters of all cities of the first class in this state, and any provision in any such charter which is in conflict with or inconsistent with this act is hereby repealed. All laws and parts of laws which are in conflict with or inconsistent with this act, or any provision thereof, are hereby repealed.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 14, 1921.

No. 595, S.]

[Published August 9, 1921.

CHAPTER 590.

AN ACT to repeal expressly certain sections of the statutes that have been either superseded or repealed by implication; to repeal certain sections of the statutes that are duplicates of other sections; to strike out or remove obsolete and dead matter from certain sections of the statutes; to renumber and relocate certain sections of the statutes that have been improperly classified; to correct in certain sections of the statutes mistaken references to other sections; and to correct typographical errors, misprints and other errors in certain sections of the statutes.