

such fees shall be due and payable immediately upon completion of each season's inspection, shall bear interest thereafter until paid at the rate of 7% per annum, and if not paid on or before December first following, a penalty of 10% shall also be added and collected.

Section 2. This act shall take effect and be in force from and after its passage.

Approved April 25, 1925.

CHAPTER 386—S. F. No. 897

An act providing that when the last day for payment of taxes or special assessments without penalty falls upon Sunday or a legal holiday the same may be paid on the next business day.

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

Section 1. **Payment of taxes.**—When the last day for payment without the first or any subsequent penalty of any taxes or special assessments, shall fall upon Sunday, or any legal holiday, such taxes and special assessments may be paid without such penalty on the next succeeding business day.

Approved April 25, 1925.

CHAPTER 387—S. F. No. 913

An act to amend Section 9364, General Statutes Minnesota 1923, relating to the garnishment of municipal corporations, and providing for the assignment of salaries and wages of public officers and employees.

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

Section 1. **Municipal corporations, etc.—Procedure.**—That Section 9364, General Statutes Minnesota 1923, be and the same is hereby amended to read as follows:

Section 9364. The salary or wages of any officer of, or person employed by, a county, town, city, village or school district, or by any department thereof, shall be liable to garnishment, attachment and execution, except as exempt by law:

Provided, however, that any officer of, or person employed by a county, town, city, village or school district, or by any department thereof shall have the same right to sell, assign or transfer his salary or wages as is now possessed by any officer of, or person employed by any corporation, firm or person. In the case of such officer, the garnishee summons, writ of attachment, or execution shall be served upon the auditor, treasurer, or clerk of such body, or department thereof of which he is an officer; and in other cases such process shall be served upon the officer in whose office, or the head of the