

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.

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#### 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.

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#### 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

department in which, or the presiding officer of the body by which, such person is employed; and the disclosure, in a case of garnishment, or the certificate, in case of execution, shall be made by the officer or person so served, or by some person having knowledge of the facts designated by him: Provided, that when the garnishee summons is returnable elsewhere then in the town, city, or village where such officer resides, or in which his office is located or his duties are usually performed, he shall not be required to appear at the time and place therein specified, but, upon application of the plaintiff, the court or justice shall by order appoint a referee to take the disclosure at a time and place therein specified, within such town, city, or village, upon six days' written notice to the garnishee and to the defendant. If the Plaintiff, his agent or attorney, files with the referee an affidavit that the defendant is not a resident of this state and cannot be found therein as affiant verily believes, the examination may proceed without notice to the defendant. When payment is made by such debtor pursuant to a judgment against him as garnishee, or upon levy of execution, a certified copy of the judgment or execution, with a certificate of satisfaction to the extent of such payment indorsed thereon, shall be delivered to the treasurer of the debtor as his voucher for such payment."

Approved April 25, 1925.

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#### CHAPTER 388—S. F. No. 927

(Secs. 496 to 508, G. S. 1923)

*An act to amend Chapter 68, General Laws, 1917, relating to the method and procedure for voting by absent voters and describing the duties of officials in connection therewith.*

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

**Section 1. Absent voters law.**—That Chapter 68, General Laws 1917, be and the same is hereby amended by adding after Section 13 a new section to read as follows:

**Section 13A.** *In cities of the first class operating under a home rule charter in city elections the application to be filed by the voter shall be filed with the city clerk, and the duties prescribed herein for the county auditor shall be performed by the city clerk of such city.*

Approved April 25, 1925.

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#### CHAPTER 389—S. F. No. 929

(Sec. 264, G. S. 1923)

*An act to amend Section 2, Chapter 5, General Laws, 1919, relating to special elections and primaries therefor.*