



Memorandum

To: Mr. Dick Johnson - MIC:64

Date: March 11, 1997

From: Larry Augusta
Assistant Chief Counsel
Property Taxes

Subject: Deadlines Falling on Saturdays, Sundays and Holidays

In your memo of February 27, 1997, you ask for statutory authority for the proposition that when a due date falls on a Saturday, Sunday or Legal Holiday, the due date is extended to the next business day. This principle is affirmed in a number of the places in the California Codes for state governmental entities, including the State Board of Equalization, and in custom and practice and opinions of the California Attorney General for the county assessor.

The basic rule as it relates to governmental entities is found in Government Code §6706 which provides as follows:

"Whenever any act of a secular nature, other than work of necessity or mercy, is appointed by law or contract to be performed upon a particular day, which day falls upon a holiday, it may be performed upon the next business day, with the same effect as if it had been performed upon the day appointed."

Identical language is also found in Civil Code §11 (governing civil matters generally) and Code of Civil Procedure §13 (governing civil court actions generally).

In Government Code §6700, "holiday" is defined to include Sunday and 14 other holidays (See Attachment 1).

For state agencies, including the Board of Equalization, Government Code §6707 specifically provides that:

"When the last day for filing any instrument or other document with a state agency falls upon a Saturday or holiday, such act may be performed upon the next business day with the same effect

as if it had been performed upon the day appointed"

The answer does not appear to be so clear for agencies of the counties, including the assessor's office. Government Code §6702 states in relevant part that "Every Saturday from noon to midnight is a holiday as regards the transaction of business in the public offices of the state and political divisions where laws, ordinances, or charters provide that public offices shall be closed on holidays..." The effect of this section is to specify that Saturday before noon is not a holiday. Further, §6704 permits cities and districts, but not counties, to provide by ordinance or resolution that every Saturday is a holiday. The usual rules of statutory interpretation would lead one to conclude that by specifically omitting counties from §6704, the legislature intended that the more general rule §6702 would apply.

In 33 Ops. Cal. Atty. Gen. 39 (1959), however, the Attorney General considered these somewhat conflicting sections, and concluded that the legislature, in specifying certain holidays, did not intend to restrict the power of the county board of supervisors to set the days and hours county offices are to be open. The Attorney General, in effect, concluded that §6702 is superseded or overridden by Government Code §24260, which provides that county officers shall "keep their offices open for the transaction of business during such hours and on such days as are fixed by the board of supervisors by ordinance."

It is my conclusion that unless the board of supervisors of the county has provided by ordinance that the county offices are open on Saturday mornings, Saturday mornings are also "holidays," and the general rule of §6706 applies. Documents due on Saturday may be filed on the next business day, usually Monday. If the county board of supervisors has designated Saturday as a day the assessor's office is open, Saturday morning is not a holiday, and documents due in the assessor's office on a Saturday must be filed by noon on Saturday or they are delinquent.

LAA:ba
attachment: Govt. Code §6700



§ 6700

MISCELLANEOUS
Title

Section	
6712.	California American Indian Day.
6713.	Stepparents Day.
6714.	John Muir Day.
6716.	Pearl Harbor Day.
6717.	Cesar Chavez Day.

Chapter 7 was added by Stats.1951, c. 655, p. 1851, § 24.

Cross References

Holidays within meaning of Civil Code, applicability of this chapter, see Civil Code § 7; Code of Civil Procedure § 10.

§ 6700. State holidays; memorandum of understanding

The holidays in this state are:

- (a) Every Sunday.
- (b) January 1st.
- (c) The third Monday in January, known as "Dr. Martin Luther King, Jr. Day."
- (d) February 12th, known as "Lincoln Day."
- (e) The third Monday in February.
- (f) March 31st known as "Cesar Chavez Day."
- (g) The last Monday in May.
- (h) July 4th.
- (i) The first Monday in September.
- (j) September 9th, known as "Admission Day."
- (k) The second Monday in October, known as "Columbus Day."
- (l) November 11th, known as "Veterans Day."
- (m) December 25th.
- (n) Good Friday from 12 noon until 3 p.m.
- (o) Every day appointed by the President or Governor for a public fast, thanksgiving, or holiday.

Except for the Thursday in November appointed as Thanksgiving Day, this subdivision and subdivisions (c) and (f) shall not apply to a city, county, or district unless made applicable by charter, or by ordinance or resolution of the governing body thereof.

If the provisions of this section are in conflict with the provisions of a memorandum of understanding reached pursuant to Chapter 12 (commencing with Section 3560) of Division 4 of Title 1, the memorandum of understanding shall be controlling without further legislative action, except that if those provisions of a memorandum of understanding require the expenditure of funds, the provisions shall not become effective unless approved by the Legislature in the annual Budget Act.

(Added by Stats.1951, c. 655, p. 1851, § 24. Amended by Stats.1955, c. 235, p. 701, § 1; Stats.1963, c. 1997, p. 4076, § 1; Stats.1969, c. 1521, p. 3107, § 2, operative Jan. 1,