

Legal Holiday—Delinquent Taxes, Payment Of.

When the thirtieth of November falls on a legal holiday, taxes are not delinquent until 6 o'clock p. m. Dec 1 following, and the taxes paid on December first should be credited in the receipts of the fiscal year ending November 30.

Helena, Montana, August 25, 1905.

George E. Robbins, Esq., County Treasurer, Miles City, Montana.

Dear Sir:—Your letter of the 23rd instant to hand, in which you state that the county attorney of your county is absent and that you wish to

know upon what day taxes for the year 1905 will become delinquent, inasmuch as November 30 of this year will be a legal holiday, and also as to which fiscal year taxes should be credited, if collected on December 1.

While this office gives opinion only to the county attorney and board of county commissioners, still, as this is a matter of importance to the county treasurers of the State, in the absence of your County Attorney I will give you an opinion upon the same .

Section 12, Political Code, provides:

“Whenever any act of a secular nature, other than a work of necessity or mercy, is appointed by law or contract to be performed upon a particular day, which day falls upon a 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.”

This section governs the facts stated in your letter. Taxes will not become delinquent until 6 o'clock p. m., December 1, 1905, and taxes paid on December first are in law the same as if they had been paid on November 30, and, therefore, should be credited in the receipts of the fiscal year ending November 30.

This question was formerly decided, to the same effect, by Attorney General Nolan in 1899.

Yours very truly,

ALBERT J. GALEN,

Attorney General.