

DEAR READERS: Do you have a legal question that is burning on your mind (but are hesitant to ask an attorney...cha-ching; cha-ching)? If so, please send your questions to Debra A. Newby via email (contact information below). Your name will remain confidential. Although every inquiry may not be published, we will publish as many as possible. Finally, this Q & A Legal Column is intended as a community service to discuss general legal principles and does not create an attorney-client relationship.

Q: I paid my second installment of property taxes to the County of Sonoma Tax Collector, but the mail was returned. The envelope was supposed to be postmarked on the due date (April 10th—which was Good Friday) or the next business day following a “holiday”. I was under the impression that “Good Friday” was a holiday, so I mailed them the following Monday. The County is now imposing a hefty late penalty. Do I have any options?

Signed: “Ticked and Taxed”

A: Yuck! Bet that “Return to Sender” mail left a bad taste in your mouth. Late fees and penalties for property taxes can be quite a setback for the Taxpayer. I am not a tax expert or a calendar-keeper, but the heart of your question is the definition of a “holiday”.

The website of the Sonoma County Tax Collector proclaims that if the tax due date falls on a holiday, the payment can be postmarked the next business day. Apparently the website was amended to add a link to the word “holiday” which then directs the web user to a list of county holidays...and guess what...Good Friday of this year (April 10) was **not** an official holiday. Obviously, the County will justify the penalty/late fee because: 1) Good Friday is not an official county holiday; and 2) property taxes are actually due November 1 and February 1, and the April 10 “delinquency date” is the ultimate “choke-point” date for taxes.

All is not lost, though. Legal definitions are tricky. So tricky that our State Legislature has seen fit to define a “legal” holiday. Government Code Section 6700-6720 is our official State Calendar for holidays. Curiously enough, “Good Friday from 12 noon until 3 pm” is listed as an official state holiday (CA Gvmt Code Sec 6700(n)). (Did you know that April 24 of each year marks the remembrance of the Armenian Genocide? 1.5 million individuals were subjected to death marches into the Syrian desert by the rulers of the Ottoman Turkish Empire from 1915 through 1923.)

Back to the white rabbit and his pocket-watch. You could rely on the state definition of a “holiday” and contend that Good Friday is a “legal” holiday. You could even “bolster” your impression of Good Friday being a “holiday” by noting to the “Tax Man” that the local ice cream shop, for example, either closed early or closed entirely on Good Friday, as did most professional offices.

However, I must warn you...another issue may arise if you depend on the state definition of holiday (which includes Good Friday). Most of the state-recognized

holidays do not apply to a city, county or district unless the county adopts them via charter, ordinance or resolution.

So...now we have a “feud” between state law and county law. County law is typically set by charter, ordinance, or resolution by the Board of Supervisors. For example, Sonoma County Ordinance, Article 1, Section 2-2-1(b) addresses the official hours of county offices, and states that “County offices shall be closed on holidays designated by the Board of Supervisors in any “resolution or memorandum of understanding or as required by law”.

You could call the County Board of Supervisors (707-565-2241) and ask their staff for a copy of any “memorandum of understanding or resolution” addressing holidays for 2009. Technically, county holidays should be adopted via resolution, not just listed on a website . More than likely, such a resolution exists, so the exercise is merely academic.

I’m out of time and space, my dear. Best of luck!

Debra A. Newby is a resident of Monte Rio and has practiced law for 27 years. She is a member of the California, Texas and Sonoma County Bar Associations and currently maintains an active law office in Santa Rosa. Her law practice emphasizes personal injury law (bicycle/motorcycle/motor vehicle accidents, dog bites, trip and falls, etc.) and expungements (clearing criminal records). Debra can be reached via email (debra@newbylawoffice.com), phone (707-526-7200), fax (526-7202) or pony express (930 Mendocino Avenue, Suite 101; Santa Rosa, 95401).