

Date Issued: February 6, 1986 (AGO 86-6)

Requested by: Stuart A. Larson
Traill County State's Attorney

- QUESTION PRESENTED -

Whether the deadline for the five percent discount on real estate tax payments authorized by N.D.C.C. section 57-20-09 continues to be February fifteenth prior to the date of delinquency when that day falls on a Saturday.

- ATTORNEY GENERAL'S OPINION -

It is my opinion that the deadline for the five percent discount on real estate tax payments authorized by N.D.C.C. section 57-20-09 continues to be February fifteenth prior to the date of delinquency when that day falls on a Saturday.

- ANALYSIS -

N.D.C.C. section 57-20-09 provides as follows:

57-20-09. DISCOUNT FOR EARLY PAYMENT OF TAX. The county treasurer shall allow a five percent discount to all taxpayers who shall pay all of the real estate taxes levied on any tract or parcel of real property in any one year in full on or before February fifteenth prior to the date of delinquency. Such discount shall apply to all general real estate taxes levied for state, county, city, township, school district, fire district, park district, and any other taxing districts, but shall not apply to personal property taxes or special assessment installments. Whenever the county commissioners, by resolution, determine that an emergency exists in any county by virtue of weather or other catastrophe they may extend the discount period for an additional thirty days. (Emphasis supplied).

A Saturday is considered to be a business day. N.D.C.C. sections 1-03-01, 1-03-02.1, and 1-03-04. Furthermore, there is no statutory provision which would authorize the postponement of a deadline to a future business day solely because the deadline falls on a Saturday.

Finally, the fact that the deadline falls on a Saturday does not constitute "an emergency . . . by virtue of weather or other catastrophe."

Therefore, excluding any emergency caused by weather or other catastrophe, it is my opinion that the five percent discount deadline for real estate tax payments authorized by N.D.C.C. section 57-20-09 continues to be February fifteenth prior to the date of delinquency when that day falls on a Saturday.

- EFFECT -

This opinion is issued pursuant to N.D.C.C. section 54-12-01. It governs the actions of public officials until such time as the question presented is decided by the courts.

NICHOLAS J. SPAETH
Attorney General

Assisted by: Robert W. Wirtz
Assistant Attorney General