

PROPERTY TAX ANNOTATIONS

325.0000 DEADLINES FOR FILING

[325.0015](#) **Deadlines Falling on Saturdays, Sundays, and Holidays.** Whenever the due date for filing of any document with a state agency or the county assessor falls on a Saturday, Sunday, or holiday, the document may be filed by close of business on the next business day with the same effect as if it had been filed on the specified due date. If the county board of supervisors has, by ordinance, required the assessor's office to be open on Saturday morning, a document required to be filed on that Saturday must be filed by noon on that Saturday. C 3/11/97.