

2. Minors as young as 12 employed in tree work being permitted to work directly in areas where sawed off limbs or tree tops are being lowered by a hand hoist; 14-year-old boys permitted to ride and work up on swinging scaffolds so long as they do not raise or lower it; 16-year-old farm boys working at the very hazardous task of hooking bales of hay which are being carried to the storage areas of the barn by hoists and dumped there.

3. Stevedores and laborers in the areas of cranes loading and unloading freight boats as well as working in the vicinity of all types of cranes, derricks or rigs.

4. Work on high dump truck so long as the dump is not operated by the minor, although he may be working on the dump itself or in the area where the materials are being unloaded.

It is axiomatic that where, as in the instant case, the law is plain, unambiguous and within the legislative power, it is self-declaratory and nothing is left for interpretation. The remedy for a law that does not encompass the exigencies or meet specific situations is not to be found in a strained interpretation but rather in amendment.

We must conclude therefore that the interpretation contained in Formal Opinion No. 48, 1949, is, upon review, reiterated.

Yours very truly,

THEODORE D. PARSONS,
Attorney General.

By: GRACE J. FORD,
Ass't Deputy Attorney General.

GJF:mh

August 13, 1953.

HUDSON COUNTY BOARD OF TAXATION,
2857 Hudson Boulevard,
Jersey City 6, New Jersey.
Attention: Michael Donovan, *Secretary.*

FORMAL OPINION—1953. No. 33.

GENTLEMEN:

I am in receipt of your request for my opinion on the following:

"Under the provisions of 54:3-21 appeals by taxpayers and taxing districts, etc., must be filed on or before August 15th with the County Board of Taxation.

August 15th, 1953 is a Saturday and all county offices have been closed during the months of July and August by statutory enactment, I believe. Subsequent day, August 16th is a Sunday, and therefore, the offices will not be open for business.

Would you kindly advise this Board when is the last day it should accept petitions of appeal."

Chapter 129, Laws of 1946, p. 609, provides as follows:

"Each Saturday in the month of July and August in each year shall, for all purposes whatsoever, as regards the transaction of business in the public offices of this State, and the counties and municipalities in this State, be considered as the first day of the week, commonly called Sunday, and as public holidays."

It is well settled law in this State that where, by statute, an act is due arithmetically on a day which turns out to be a Sunday or legal holiday, it may be lawfully performed on the following day, and if that day be also a *dies non* on which the public offices are closed to the transaction of business, according to the "holiday acts," *supra*, a similar rule applies.

In *Union City vs. Capitol-Theatre Amusement Co.*, 26 N. J. Misc. 102, 57 A. 2d, 226 (1948), the Division of Tax Appeals held that where the last day for service of petition for appeal from action of County Board of Taxation occurred on first of two consecutive days generally observed as legal holidays, service on next following secular day was sufficient. See also, *Ettrick vs. State Board of Tax Appeals*, 12 N. J. Misc. 432, 172 A. 365 (Sup. Ct., 1934).

Pursuant to the provisions of Chapter 129, Laws of 1946, and R. S. 36:1-1, public offices are closed to the transaction of business on Sundays and legal holidays and on Saturdays during the months of July and August.

It is, therefore, my opinion that the last day for filing petitions of appeal to the County Board of Taxation is Monday, August 17th, 1953. *Poets vs. Mix*, 7 N. J. 436, pp. 445, 446 (1951).

Very truly yours,

THEODORE D. PARSONS,
Attorney General.

By: JAMES ROSEN,
Deputy Attorney General.

jx/c

AUGUST 19, 1953.

MR. GEORGE M. BORDEN, *Secretary,*
State Employees' Retirement System,
State House Annex,
Trenton, New Jersey.

FORMAL OPINION—1953. No. 34.

DEAR MR. BORDEN:

I acknowledge your recent letter inquiring whether a member of the Board of Education Employees' Pension Fund of Essex County, who has recently changed her position, making it necessary that she withdraw from that Fund, may transfer her membership to the State Employees' Retirement System, pursuant to the provisions of R. S. 43:2-1.

It is my opinion that the proposed transfer is not authorized by the statute cited.