May 1, 2018

CBCA 6025-RELO, 6026-RELO

In the Matters of FRANKIE A. DANIEL

Frankie A. Daniel, Fleming Island, FL, Claimant.

Anne M. Schmitt-Shoemaker, Deputy Director, Finance, United States Army Corps of Engineers, Millington, TN, appearing for Department of the Army.

CHADWICK, Board Judge.

The claimant in these two related disputes, Frankie A. Daniel, works for the Army Corps of Engineers. The agency transferred him from Panama City, Florida, to Jacksonville, Florida, in June 2017. The agency approved sixty days of storage of his household goods. The Government-selected moving company picked up the goods on July 19, 2017. Sixty days after that date was Sunday, September 17, 2017. Neither Mr. Daniel nor the agency has focused on the fact that the latter date was a Sunday, a fact that we find decisive of both disputes under these circumstances.

In August 2017, the agency sent Mr. Daniel an email (which was apparently computer-generated) with the heading, "STORAGE EXPIRATION DATE: 9/18/2017," which was the Monday following Sunday, September 17. Mr. Daniel subsequently asked the moving company to deliver the household goods to his new residence on Friday, September 15. The moving company refused this request and unilaterally scheduled the delivery for Monday, September 18, explaining that it had discretion to do this because it had another delivery in the same area that Monday.

The agency later noticed that the household goods had been stored for sixty-one days, from July 19 to September 18, 2017. The agency backcharged Mr. Daniel \$29.36 for an extra day of storage and computed that he was liable for taxes on the value of thirty-one days

(rather than thirty days) of storage under Federal Travel Regulation (FTR) 302-17.8 (41 CFR 302-17.8 (2017)), which provides that storage for more than thirty days is a taxable benefit. Mr. Daniel disputed these determinations, insisting incorrectly, in reliance on the August email, that his goods were in storage for sixty calendar days. The agency took the position that its hands were tied by the FTR. Mr. Daniel sought review of the storage charge in CBCA 6025-RELO and of the tax determination in CBCA 6026-RELO.

This Board and our predecessors in reviewing travel and relocation claims have recognized the "federal common law rule" that when authority to act ends on a Sunday, the authority is extended by operation of law to "the next business day." *Theresa A. Almada*, CBCA 3594-RELO, 14-1 BCA ¶ 35,721, at 174,876 (collecting authorities). Two pieces of evidence show that at least some agency officials understood that this sensible rule would apply here. First, the agency advised Mr. Daniel in writing during the storage period that his storage expiration date was the sixty-first day after the pickup, not the sixtieth day, a Sunday. Second, it appears from circumstantial evidence in the record that the agency's contract with the moving company allowed the company to shift the delivery date unilaterally to the next business day after the sixtieth day. We therefore find that Mr. Daniel's goods were stored for only sixty days within the meaning of his relocation orders. Mr. Daniel does not owe the Government the cost of an extra storage day, or taxes on the value of that day.

<u>Decision</u>

The claims are granted.

Kyle Chadwick
KYLE CHADWICK

Board Judge