

TOWNSHIP ASSESSORS: Not required to give bond for performance of their duties.

June 17, 1939

Honorable Donald B. Dawson
Prosecuting Attorney
Bates County
Butler, Missouri



Dear Sir:

This will acknowledge receipt of your letter of June 15, 1939, in which you request an opinion of this department as to whether or not a township assessor must give bond before he is entitled to hold his office.

You refer to Section 9754, R. S. 1929, being a part of the general statutes in regard to the county assessors. In the case of State ex rel McDaniel vs. Schremm, 272 Mo., page 541, there is a lengthy discussion as to the application of these general statutes to the City of St. Louis, and it was held that they did not apply to the assessor in said city.

Section 12268, R. S. 1929, provides for the election of a township clerk who shall be ex officio township assessor. This is under the township organization statute. Article V, Chapter 86, under the township organization law, sets out the qualifications and tenure of office of township officers and there provides for the taking of an oath by the township clerk, the ex officio township assessor. Section 12279, as amended by Extra Session Laws of 1933, at page 167, provides that the treasurer and collector shall give bond, but makes no reference to the ex officio assessor.

Again, Section 12327, R. S. 1929, provides that every assessor shall take an oath, and Sections 12328, 12329 and 12330 prescribe his duties.

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Due to the fact that under the sections above mentioned, we find the qualifications of the ex officio assessor and the requirements for his taking office, with no mention of a requirement that he give bond, it is our conclusion that it was not the intent of the legislature to require a bond of such township assessor.

You also ask in your letter what the duty of the county court is in the event the assessor refuses to make bond, and whether or not the county court can declare the office of township assessor vacant, and make an appointment to fill same. We believe that our answer to your first question disposes of these other two questions, but refer you to the case of Cantley vs. Village of Mt. Moriah, 49 S. W. (2nd) l.c. 277, for a discussion of statutory provisions in regard to bonds.

Respectfully submitted,

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APPROVED:

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RLH:RT