

COUNTY ASSESSORS:

Expenses incurred by the various county assessors while attending "group meetings" called by State Tax Commission under Sec. 11027, Laws 1941, shall be paid by the counties from which counties the assessors have attended such meetings.

May 20, 1942.

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Honorable Jesse A. Mitchell
Chairman
State Tax Commission
Jefferson City, Missouri

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Dear Mr. Mitchell:

Your opinion request of May 19, 1942, has been referred to me. This request is as follows:

"An opinion of your Department written on May 6, 1942, regarding the payment of expenses of county officers by the county while such county officers are attending their respective conventions, has come to our attention.

"Under Section 11027, of the Laws of Missouri, 1941, the Commission is empowered to call a group meeting of two or more assessors to discuss various matters pertaining to the assessment of property in the different counties in the State of Missouri. We would like to have an opinion of your Department on whether or not the "group meetings" prescribed in the above section, come under the term "conventions" which the former opinion dealt with and whether or not the expenses of the assessors while attending these group meetings called by the Tax Commission, shall be paid by the respective counties."

In our former opinion, referred to in your letter, it was the opinion of this Department that the various counties

of the State could not pay the expenses of the various county officials incurred while attending their respective conventions. There was one exception made to this general rule and that was in the case of the county superintendent of schools. This particular officer is required under Section 10617, R. S. Mo. 1939, to attend certain conventions called by the State Superintendent of Schools. This section provides as follows:

"During his term of office the county superintendent shall not engage in teaching or in any other employment that interferes with the duties of his office as prescribed by law. He shall spend annually, studying rural school problems and supervision of schools, five days in conventions called by the state superintendent of public schools, or twenty days in the state university or in one of the state teachers colleges, or in some other manner approved by the state superintendent. He shall not receive his salary for the third quarter of the year until he presents a certificate, signed by the state superintendent, stating that he has spent the period prescribed by law in studying rural school problems and supervision of schools, and that his report as county superintendent of public schools has been properly made to the state superintendent of public schools."

It can be seen that this statute requiring the attendance of the county superintendent of schools at these conventions is required under the laws of this State and the county where- in the officer lives is required under this section to pay his expenses unless such expenses exceed the statutory amount set up.

Section 11027 of the Laws of Missouri, page 694, subsection 14, provides that the State Tax Commission is empowered to call "group meetings" of two or more assessors from the State of Missouri. This section reads as follows:

"The commission is empowered to call a group meeting of two or more assessors at such time and place as it may designate, due notice of which shall be given by the commission. For attending such meetings assessors who will make the assessment for that year shall be allowed a per diem of five dollars for the time actually spent, including going to and returning from such meeting, and shall be reimbursed for transportation expense actually incurred in going to and returning from said annual meeting, not to exceed five cents per mile. Provided, in counties under township organization the commission shall call a meeting of the township assessors at the county seat of said county at which meeting a representative of the commission shall be present; and provided further, the township assessors shall receive no compensation other than their necessary expenses in attending said meeting. When such claims are verified by oath and approved by the commission, or any member thereof, they shall be presented to the county court, or other taxing officers, and when duly audited a warrant in payment shall be issued and paid out of any funds belonging to the county or other municipal subdivision which such assessor officially serves."

It will be found that this section does not refer to conventions but refers to "group meetings" and prescribes that the State Tax Commission may call these meetings to be composed of two or more assessors and is not a call for the assessors from all over the State of Missouri.

A convention, as ruled on in the former opinion, we believe to be a meeting called by a voluntary organization formed by a certain group of officials, which convention is called for the purpose of promoting the welfare of such class of officials and for their mutual benefit. This type of

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gathering is called by a body which is not created by law but which, as stated above, merely formed by the group of officials themselves. The group meetings specified in Section 11027, supra, are called by the State Tax Commission, which is a body created by law and such statute states that the Tax Commission may call a "group meeting" of "two or more assessors." We cannot conceive a meeting of this kind to be in any way termed a "convention." And a meeting such as this certainly was not contemplated in the former opinion of this Department.

It is, therefore, the opinion of this Department that the "group meeting" as specified in Section 11027, supra, is not a convention as contemplated in our former opinion and that the counties from which the assessors attend such meeting of the Tax Commission shall reimburse the assessors attending the aforesaid meeting in accordance with Section 11027 of the Laws of Missouri, 1941.

Respectfully submitted,

JOHN S. PHILLIPS
Assistant Attorney-General

APPROVED:

ROY McKITTRICK
Attorney-General

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