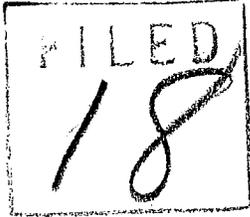


ASSESSORS:
TOWNSHIP ORGANIZATION
COUNTIES:

In township Organization counties a
township assessor is not required
to give bond.



December 30, 1955

Honorable J. W. Colley
Prosecuting Attorney
Dade County
Greenfield, Missouri

Dear Sir:

Your recent request for an official opinion reads as follows:

"Will you please advise me if Section 53040 Missouri Revised Statutes 1949 requires a township assessor to file a bond in the office of the clerk of the county court.

"Dade County operates under the township organization as provided in chapter 65 of Missouri Revised Statutes and, as a result, has some fifteen assessors elected by the voters of each township of the county. The County Clerk of this county has asked me to advise him if it is necessary for these township assessors to file bond under the section first referred to."

Section 53.040, RSMo 1949, to which you refer, reads:

"Every assessor (except the assessor of St. Louis city) before entering upon the duties of his office, shall give a surety company bond in a sum of not less than one thousand dollars, to be paid by the county or township, the amount to be fixed by the court or clerk, as the case may require, conditioned for the faithful performance of the duties of his office, which bond shall be deposited in the office of the clerk of the county court."

The above, however, applies only to counties not under township organization, as is shown by Section 137.440, RSMo 1949, which reads:

Honorable J. W. Colley

"The assessor or some suitable person empowered by him, shall, within the time prescribed by law, and after being furnished with the necessary blanks proceed to take a list of the taxable property of his township and assess the value thereof in accordance with the provisions of the general laws of this state in relation to the assessment of real and tangible personal property by county assessors, in all things pertaining to the discharging of his official duties, except when the same may be inconsistent with the provisions of this chapter; provided, that in counties under township organization the assessor shall not be required to give bond and his compensation shall be such as is provided in section 65.240, RSMo 1949 for his services." (Emphasis ours.)

From the above, it will be seen that a township assessor is not required to give bond, which fact answers your question.

CONCLUSION

It is the opinion of this department that in township organization counties a township assessor is not required to give bond.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Hugh P. Williamson.

Very truly yours,

John M. Dalton
Attorney General

HPW/ld