

COUNTY ASSESSORS:
COUNTY COURT:
BONDS:

The county court of a fourth class county must pay for the premium on the county assessor's surety bond.



October 13, 1955

Honorable Joe Collins
Prosecuting Attorney
Cedar County
Stockton, Missouri

Dear Sir:

Your request for an opinion reads as follows:

"Our County court refused payment of Assessor's Surety Bond premium.

"Would you please advise if the County Court must pay premium on Assessor's bond in 4th class counties?"

Section 53.040, RSMo 1949, reads as follows:

"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." (Emphasis supplied.)

By this section a county assessor of a fourth class county must give a surety company bond before entering upon the duties of his office. The sum of the bond is to be not less than one

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thousand dollars and the amount is to be fixed by the county court or by the county clerk. As to who shall pay for the bond, it is stated in this section: "to be paid by the county or township." Cedar County, not being a county organized under township organization, must by this section pay for the surety bond that the county assessor must give and thus, the county court must pay the premium on the county assessor's bond.

CONCLUSION

It is the opinion of this office that the county court of a fourth class county must pay for the premium on the county assessor's surety bond.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Harold L. Volkmer.

Yours very truly,

John M. Dalton
Attorney General

HLV:vlw