

TOWNSHIPS:

ASSESSORS:

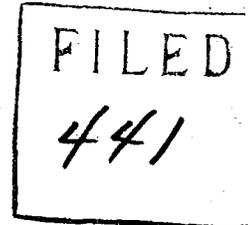
A duly elected township assessor, who subsequently removes his residence from the township, can make the assessments for 1970 unless removed prior to the making of such assessments.

If the assessor is removed prior to making the assessments, it is the duty of the township board to fill such vacancy by appointment. Section 65.200, RSMo 1959.

October 23, 1969

OPINION NO. 441

Honorable William J. Esely
Prosecuting Attorney
Harrison County
P. O. Box 410
Bethany, Missouri 64424



Dear Mr. Esely:

You recently requested an official opinion of this office asking whether a duly elected township assessor, who is now not a resident of the township, can make the assessments for the township in 1970.

In Attorney General's Opinion No. 27, (November 8, 1948) this office held, in response to a similar question, that a township collector by changing his residence to another township does not thereby forfeit his office and may collect taxes in the township in which he is elected until he is removed. The statutory provisions relied on by that opinion are still in effect today, although renumbered. Section 13953, RSMo 1939, is now Section 65.150, RSMo 1959. Section 13962, RSMo 1939, is now Section 65.200, RSMo 1959. Section 12828, RSMo 1939, is now Section 106.220, RSMo 1959. We believe that the holding of the prior opinion which held that a township officer may exercise the duties of his office, despite his non-residency, until he is removed as a result of appropriate legal proceedings is applicable here. Thus, in your case, the elected assessor could make the 1970 assessments, unless removed prior to performing that task.

Honorable William J. Esely

Should the assessor be removed prior to his making the assessments, it would be necessary for the township board to fill this vacancy by appointment. Section 65.200, RSMo 1959.

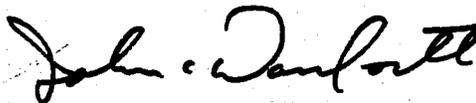
CONCLUSION

Therefore, it is the opinion of this office that a duly elected township assessor, who subsequently removes his residence from the township, can make the assessments for 1970 unless removed prior to the making of such assessments.

If the assessor is removed prior to making the assessments, it is the duty of the township board to fill such vacancy by appointment. Section 65.200, RSMo 1959.

The foregoing opinion, which I hereby approve, was prepared for me by my assistant, Peter H. Ruger.

Very truly yours,



JOHN C. DANFORTH
Attorney General

Enclosure:

Cp.No. 27, 11-8-48, Evans