

ASSESSORS - Compensation for attending meetings called by
State Tax Commission.

6-13

June 11, 1935



Honorable M. J. Huffman
Prosecuting Attorney
Wright County
Hartville, Missouri

Dear Sir:

We have your request of May 23, 1935 for
an opinion, which request is as follows:

"I would appreciate it very much if you
will send me your interpretation of para-
graph 14 of Section 9854, Revised Statutes,
1929.

"The County Court of this county take the
position that the township assessors are
only entitled to their necessary expenses
when called to the county seat to meet
with the official of the State Tax Com-
mission as they did in this county some
few days ago. However, the assessors claim
mileage and per diem of \$5.00 for the time
spent."

Since your opinion calls for a construction of
Subdivision 14 of Section 9854, R. S. Mo. 1929, and since
that section deals with two classes of officers, namely,
"county assessors" and "township assessors", each will be
considered separately.

I.

COUNTY ASSESSORS.

The applicable portion of the statute to county as-
sessors reads as follows:

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"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 shall be allowed a per diem of five dollars for the time actually spent, including coming to and returning from such meeting, and their railroad fare necessarily spent in going to and returning from said annual meeting. * * "

The term "assessor" is defined in Section 9976, R. S. Mo. 1929 as follows:

"The term 'assessor' or 'assessors,' wherever used in this chapter, shall be held to mean and refer to county, township, city, town or district assessors, as the case may require."

It is, therefore, the opinion of this office that county assessors, under the above and foregoing statute, are entitled to a per diem of \$5.00 per day for attending such meetings when called by the State Tax Commission, together with railroad transportation both ways.

II.

TOWNSHIP ASSESSORS.

The applicable portion of the statute to township assessors reads as follows:

" * * 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

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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. * * "

Statutory terms with reference to compensation are to be strictly construed, and the following excerpt from State ex rel. v. Patterson, 152 Mo. App. 264, l.c. 268 is a terse statement of the rule:

"The rule is well settled that a public officer cannot demand any compensation for his services not specifically allowed by statute, and that statutes providing such compensation must be strictly construed."

Furthermore, an officer in Missouri is presumed to render his services gratuitously unless some specific statutory authorization is found for the payment of such services. King v. Riverland Levy District, 279 S. W. 195, l.c. 196 (1926).

It is, therefore, the opinion of this office that township assessors are not entitled to a per diem for attending group meetings at the county seat called by the State Tax Commission.

Respectfully submitted,

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Assistant Attorney General

APPROVED:

JOHN W. HOFFMAN, Jr.
Acting Attorney General.

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