

**Opinion No. 263.****County Assessors—Meetings, State  
Board of Equalization—  
Expenses.**

HELD: 1. County assessors attending the conference called by the State Board of Equalization are entitled to expenses, including reasonable allowance for board and lodging.

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March 28, 1938.

Mr. F. S. P. Foss  
County Attorney  
Glendive, Montana

My Dear Mr. Foss:

You have asked if county assessors are entitled to reimbursement of money paid out for board and room while attending a conference called by the State Board of Equalization.

Section 2122.8, subsection 6, Revised Codes of Montana, 1935, grants the Board of Equalization power to "call, not to exceed one meeting of the county assessors each year at the capitol, for consultation and instruction, the expense of such attendance to be paid by the respective counties." Under this section, this department has held it is mandatory for the assessor to attend the annual meeting and the county commissioners have no authority to refuse to allow his expenses. (Opinions of Attorney General, Vol. 12, p. 244.)

It has been the policy of this state to give the word "expenses" a broad meaning. See Territory ex rel. Tanner v. Potts, 3 Mont. 368, where "expenses" was held to mean not only the actual and necessary expenses but also a reasonable compensation. In the case of Van Veen v. Craham County, 108 Pac. 252, the court held that a provision allowing "actual traveling expenses" should be construed as including board and lodging.

Then it is my opinion that the phrase "expense of such attendance" includes a reasonable allowance for board and lodging.