

Assessors—Meetings—State Board of Equalization.

Assessors are required to attend the annual meeting called by the state board of equalization, and the expense is chargeable to the county.

March 14, 1928.

Herman Wagner, Esq.,
Chairman, Board of County Commissioners,
Scobey, Montana.

My dear Mr. Wagner:

You have requested my opinion whether it is compulsory for an assessor in a county in the seventh class to attend the annual assessors' convention called by the state board of equalization, usually held during January of each year, and whether it is necessary for the board of county commissioners to approve his attendance.

Subdivision 6 of section 8, chapter 3, laws of 1923 authorizes the board of equalization to call a meeting of the county assessors once a year at the state capitol, the expense to be paid by the respective counties.

Chapter 124, laws of 1923, as amended, provides that:

“Hereafter no state, county, city or school district officer * * * shall receive payment from any public funds for traveling expenses * * * for attendance upon any convention, meeting or other gathering, save and except for attendance upon such conventions, meetings or other gatherings as said officer may by virtue of his office be required by law to attend.”

The county assessors have been paid under the provisions of this chapter and chapter 3, and I doubt whether the board of county commissioners has any authority to refuse to allow his expenses, in view of the special provisions of subdivision 6.

In my opinion, when such meeting is called by the board of equalization it is mandatory for the assessor to attend and the expense must be borne by the county.

Very truly yours,

L. A. FOOT,
Attorney General.