

Assessors—Deputy Assessors—Salaries.

The salary of an assessor in a seventh class county is \$1500, and the salary of the deputy is \$1650.

J. G. Larson, Esq.,
Superintendent of Banks,
Helena, Montana.

June 17, 1927.

My dear Mr. Larson:

You have requested my opinion whether in a county of the seventh class the county assessor may receive a salary of \$125.00 per month and his deputy \$137.50 per month.

Under section 4867 R. C. M. 1921 the salary of a county assessor in a seventh class county is fixed at \$1,500 per year. The salary of a deputy assessor of a seventh class county is fixed by section 4873 "at a rate of not less than \$1,650" per annum.

It has been held by this office that this section fixes both the maximum and minimum salaries of regular deputies and that the board of county commissioners may not increase or decrease this salary. (8 Opinions Attorney General, 168; 9 Opinions Attorney General, 365.)

It has also been held that by the amendment of section 4874 by chapter 82, laws of 1923, the proviso that the deputy's salary shall not be more than 80% of the salary of the officer under whom the deputy is serving does not enlarge the powers of the board of county commissioners when the salary is fixed by law. (11 Opinions Attorney General, 113.)

It is therefore my opinion that the salary of a deputy assessor in a county of the seventh class is \$1,650 per annum and that this salary may not be changed by the board of county commissioners.

Very truly yours,
L. A. FOOT,
Attorney General.