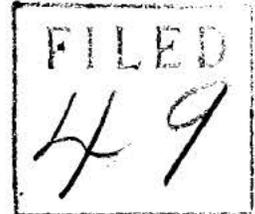


ASSESSORS: Township assessors take office on the
TOWNSHIP ORGANIZATION: first day of September following
COUNTIES: election.

November 7, 1947



Honorable William M. Kimberlin
Prosecuting Attorney
Cass County
Harrisonville, Missouri

Dear Sir:

This is in reply to your letter of recent date wherein you submit the question as to the time when a township assessor takes office.

Under Section 13944, R. S. Mo. 1939, township elections are held biennially on the last Tuesday in March. Under Section 13945, R. S. Mo. 1939, it is provided in part as follows:

"There shall be chosen at the biennial election in each township one trustee, who shall be ex officio treasurer of the township, one township collector, and one township clerk, who shall be ex officio township assessor, one constable, two members of the board, and two justices of the peace: * * *

It will be found from this section that the person who is elected township clerk is also ex officio township assessor. Under Section 13950, R. S. Mo. 1939, it is the duty of the township clerk to transmit to the county clerk a list of the names of the officers elected at the township election, and under Section 13951, R. S. Mo. 1939, it is the duty of the township clerk to notify the officers who have been elected at the township elections. Under Section 13954, R. S. Mo. 1939, as amended, Laws of Missouri, 1945, page 1969, it is provided:

"Every person chosen or appointed to the office of township trustee and ex officio treasurer, member of the township board, township collector, or township clerk, and ex officio township assessor, or constable, before he enters on the duties of his office and within ten days after he shall be notified of his election or appointment, shall take and subscribe, before any officer authorized to administer oaths,

such oath or affirmation as is prescribed by law; provided, that every person elected to the office of township clerk and ex officio township assessor, after the effective date of this act, shall take office on the first day of September."

The last proviso clause in this section provides that the person who is elected to the office of township clerk and ex officio township assessor shall take his office on the first day of September. The language of this section is clear and explicit and does not need any construction.

CONCLUSION

It is, therefore, the opinion of this department that the township clerk and ex officio township assessor, who is one and the same person, takes his office on the first day of September following township elections.

Respectfully submitted,

TYRE W. BURTON
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

TWB:VLM