

OPINION
51-25

March 20, 1951 (OPINION)

COUNTIES

RE: Auditor Must Call Assessors' Meetings Annually

You have inquired by letter under date of March 20, 1951, whether or not county auditors are required by the North Dakota statutes to call and hold assessor's meetings every year.

Your question is very definitely answered by section 57-0231 of N.D.R.C. 1943. The part of that section pertinent to your question reads as follows:

"On or before the second Wednesday in April of each year, on previous notice by mail given by the county auditor to each assessor in the county, all such assessors shall meet in the office of said county auditor for conference with reference to the duties of their office, and the said county auditor then shall deliver to each assessor the assessment books and blanks for his assessment district. Each assessor shall be allowed for the time necessarily employed in attending such meeting the sum of four dollars a day for each day's attendance and five cents a mile for each mile necessarily traveled in such attendance."

We can find no law authorizing county auditors to omit holding the annual assessor's meeting. on the contrary, the above statute plainly requires that all assessors "shall" meet in the office of the county auditor on or before the second Wednesday in April of each year, on previous notice by mail given by the county auditor to each assessor in the county.

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