

OPINION
55-11

September 28, 1955 (OPINION)

ASSESSORS

RE: Compensation

We have received a letter dated September 22, 1955, with your enclosed opinion to the state examiner in reference to payment of assessors in unorganized territory.

Your letter reads, in part, as follows:

In 1953 I informed the assessors at their annual meeting that in my opinion they could not make a double charge for their assessing in any one 24 hours, or in other words their compensation was limited to \$10.00 for each 24 hours plus their actual mileage and that the mileage traveled by them should be made out on a regular mileage voucher and submitted to the County Commissioners along with their time per day."

Section 57-0233 of the 1953 Supplement to the North Dakota Revised Code of 1943 insofar as it pertains to compensation of assessors in unorganized territory reads as follows:

. . . . All assessors of territory not organized into civil townships shall receive as compensation for his services a sum determined by the board of county commissioners not to exceed ten dollars per day, for the time actually and necessarily employed in making and completing the assessment of his district. The compensation shall be paid from the treasury of the county in which such district is located only upon an itemized statement setting forth the actual time spent in the work of the assessor and mileage traveled, approved by the board of county commissioners. . . . In addition, the district assessor shall be paid such mileage as is required to perform the duties of his office. The board of county commissioners shall have the authority to appoint a deputy assessor where needed, to be compensated in the same manner as the district assessor."

This office is in fully agreement with your opinion in that the statute limits payment to assessors in unorganized territory to not to exceed ten dollars per day plus payment for mileage as is approved by the board of county commissioners. The language of section 57-0233 is clear and mandatory as to the amount of pay, and in the absence of any other qualification a day must be considered a twenty-four-hour period. It leads to the inescapable conclusion that any per diem payments to such assessors in excess of ten dollars for any day are in violation of the statute.

LESLIE R. BURGUM

Attorney General