

August 5, 1949.

HON. J. LINDSAY DEVALLIERE,
Director, Division of Budget and Accounting,
Department of the Treasury,
State House,

FORMAL OPINION—1949. No. 84.

DEAR MR. DEVALLIERE:

You have requested advice as to whether Mr. James D. Moore, District Supervisor of Inheritance Taxes in Bergen County, is entitled to reimbursement by the State for damages caused to his automobile while it was being used in the discharge of his duties as District Supervisor. In my opinion, the answer must be "No."

The Division of Taxation has informed me that Mr. Moore holds his office under Section 54:33-9 of the Revised Statutes, which provides as follows:

"The State Tax Commissioner shall appoint all appraisers and employees necessary to carry out the provisions of chapters 33 to 36 of this title (section 54:33-1 et seq), subject always to the provisions of Title 11, Civil Service."

There seems to be no provision of law whereby a District Supervisor holding office under this statute can receive compensation of the type here sought.

Furthermore, this office has been informed by the Division of Taxation and by the Civil Service Commission that, with an exception not here material, District Supervisors are employed on the basis that the incumbent will maintain at his own expense telephone, stenographic and office accommodations, equipment and supplies, and will provide necessary transportation facilities for himself and his employees in the performance of his official duties. Thus, not only is the reimbursement in question unauthorized by statute, but the circumstances of the employment negative the existence of any agreement or understanding which could support Mr. Moore's claim.

Yours very truly,

THEODORE D. PARSONS,
Attorney General.

By: THEODORE BACKES,
Deputy Attorney General.