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SPRINGFIELD

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FILE NO. 81-021

**COMPATIBILITY OF OFFICES:
County Board Member and
Township Tax Assessor**

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Honorable Edward F. Petka
State's Attorney
Will County Courthouse
Joliet, Illinois 60431

Gentlemen:

I have your letters wherein you inquire whether the offices of township assessor and county board member are compatible. For the reasons hereinafter stated, it is my opinion that the offices in question are incompatible.

Incompatibility arises where the written law prohibits the occupant of one office from holding another or where the duties of two offices are such that a holder of one cannot, in every instance, fully and faithfully discharge the duties of the other. (People ex rel. Myers

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v. Haas(1908), 145 Ill. App. 283, 286.) There is no constitutional or statutory provision prohibiting one person from holding the offices of township assessor and county board member simultaneously. I am of the opinion, however, that the duties of the two offices conflict in a manner which would make it impossible for the holder of one to fully and faithfully, in every instance, discharge the duties of the other.

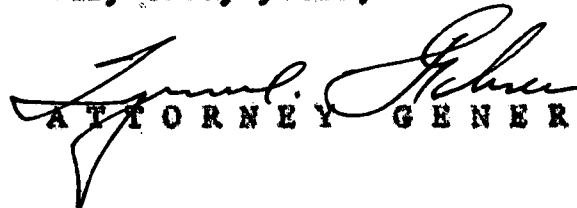
The conflict of duties with respect to the offices of township assessor and county board member arises out of the fact that, as a county board member, an assessor would have the authority to act on the appointment (Ill. Rev. Stat. 1979, ch. 120, par. 484a) and on the salary and budget of the county supervisor of assessments (Ill. Rev. Stat. 1980 Supp., ch. 120, par. 484b). The supervisor of assessments, in turn, would have general supervisory authority over the township assessor, including, inter alia, the authority to change assessments made by the assessor. (Ill. Rev. Stat. 1980 Supp., ch. 120, para. 484b and 576.) Dual office-holding in this circumstance would break down the statutory supervisory scheme with respect to the assessment process, and would put an assessor in a position to unduly influence an officer who is charged with monitoring his activities.

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Therefore, it is my opinion that the offices of township assessor and county board member are incompatible and may not be held by the same person simultaneously.

It is well settled in Illinois that the acceptance of an incompatible office by the incumbent of another office will be regarded as ipso facto resignation of the first office. (People v. Bott (1931), 261 Ill. App. 261, 265; People ex rel. Meyer v. Haas (1908), 145 Ill. App. 283, 287.) Formal resignation or ouster by legal proceedings is not required. Packingham v. Parker (1895), 61 Ill. App. 96, 100.

Very truly yours,


ATTORNEY GENERAL