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INCOMPATIBILITY: Office of township supervisor and county assessor.
The offices of township supervisor and county assessor are incompatible.

Opinion No. 5050

June 16, 1976.

Hon. Robert W. Davis
State Senator
Capitol Building
Lansing, Michigan 48902

You have requested my opinion as to whether the offices of township supervisor and county assessor are incompatible.

Incompatibility in public office results when a public official is torn between two conflicting public duties arising out of the fact that he or she holds two public offices. The test of incompatibility is the character and relation of the offices; as where one is subordinate to the other, and subject to some degree to its supervisory power, or where the functions of the two offices are inherently inconsistent and repugnant. *Attorney General, ex rel Moreland v Common Council of the City of Detroit*, 112 Mich 145, 168; 70 NW 450, 458 (1897). When incompatibility does exist, acceptance of the latter office vacates the first.

1893 PA 206; § 34, as last amended by 1975 PA 243; MCLA 211.34; MSA 7.52, provides in pertinent part:

"The board of commissioners in each county shall meet in April each year to determine county equalized value. . . . *The county board of commissioners shall examine the assessment rolls of the several townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value.* If, on the examination, it shall deem the assessments to be relatively unequal, it shall equalize the same by adding to or deducting from the valuation of the taxable property in a township or city an amount as in its judgment will produce a sum which represents the true cash value thereof, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. . . .

". . . *The board of commissioners of a county shall before December 31, 1968, establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ therein such technical and clerical personnel as in its judgment are deemed necessary.* The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his deputy. The director of the county tax or equalization department shall be appointed by the board of commissioners. The board of commissioners may, through the department, furnish assistance to local assessing officers in the performance of any duties imposed upon such officers by this act, including the development and maintenance of accurate property

descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property. Actions heretofore taken by the board of commissioners of a county in establishing a department and employing personnel for the purposes herein provided are hereby approved and ratified.

"A supervisor of a township, or city, or the intermediate district board of education, or the board of education of an incorporated city, or village aggrieved by the action of the board of commissioners, in equalizing the valuations of the several townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner herein provided. Whenever a supervisor or a board of education desires to appeal from the determination by the board of commissioners, he or it shall file with the clerk of the tribunal a written or printed petition which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor or majority of the members of the board of education taking the appeal; shall show that a certain township, city or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which appeal is taken. . . ." (emphasis added.)

The township supervisor by virtue of his office is also the township assessor,¹ a member of the township board² and the secretary of the board of review.³ Accordingly, it is apparent that the two offices are inherently inconsistent and repugnant.

Therefore, it is my opinion that the offices of county assessor and township supervisor are incompatible.

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Attorney General.

¹ RS 1846, ch 16, § 61; MCLA 41.61; MSA 5.52.

² RS 1846, ch 16, § 70; MCLA 41.70; MSA 5.62.

³ 1893 PA 206, § 33; MCLA 211.33; MSA 7.33.