

**OPINION
67-324**

February 3, 1967 (OPINION)

Mr. Robert L. Eckert

State's Attorney

Richland County

RE: Townships - Officers - Incompatibility

Your letter to this office dated February 1, 1967, requests our opinion as to whether or not a person may serve as both township assessor and a township supervisor.

There is no statutory prohibition against one person holding both the position of assessor and township supervisor, but holding such offices simultaneously would be illegal if their functions are either conflicting or incompatible.

Section 57-09-01 of the North Dakota Century Code provides that the township board of equalization shall consist of the members of the board of supervisors of each township and the duties of such board are set forth in section 57-09-04 of the North Dakota Century Code which, in part, reads as follows:

* * * The township board of equalization shall ascertain whether or not all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In any case any property, real or personal, shall have been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at the true value thereof. * * *."

Thus it can be seen that the board of equalization, which is composed of the board of township supervisors, has the function of supervising and correcting the township assessor. A conflict of function would exist from one person being both township assessor and township supervisor.

It is therefore our opinion that a single person cannot serve both as township supervisor and township assessor because the two positions have a conflict of duty and function.

HELGI JOHANNESON

Attorney General