



ROLAND W. BURRIS  
ATTORNEY GENERAL  
STATE OF ILLINOIS

March 19, 1993

FILE NO. 93-008

COMPATIBILITY OF OFFICES:  
Village Trustee and  
Multi-Township Assessor

Honorable Greg McClintock  
State's Attorney, Warren County  
Warren County Courthouse  
Monmouth, Illinois 61462

Dear Mr. McClintock:

I have your letter wherein you inquire whether one person may simultaneously hold the offices of multi-township assessor and trustee of a village which is located within one of the townships which is assessed by the assessor. For the reasons hereinafter stated, it is my opinion that the offices in question are incompatible, and, therefore, one person may not simultaneously hold both offices.

The common law doctrine of incompatibility of offices precludes simultaneous tenure in two offices if the constitution or a statute specifically prohibits the occupant of either

office from holding the other, or if the duties of the two offices conflict so that the holder of one cannot, in every instance, properly and faithfully perform all of the duties of the other. (Rogers v. Village of Tinley Park (1983), 116 Ill. App. 3d 437, 440-41; People ex rel. Myers v. Haas (1908), 145 Ill. App. 283, 286.) There is no constitutional or statutory provision which prohibits one person from simultaneously serving as a multi-township assessor and as a village trustee. Therefore, it must be determined whether the duties of either office are such that the holder of one cannot fully and faithfully discharge all of the duties of the other.

Under sections 19.6, 19.8, 19.9, and 19.9a of the Revenue Code of 1939 (Ill. Rev. Stat. 1991, ch. 120, pars. 500.6, 500.8, 500.9, 500.9a; 35 ILCS 205/19.6, 205/19.8, 205/19.9, 205/19.9a (West 1992)), municipal real property is generally exempted from taxation. There are circumstances, however, in which such property may be taxed. For example, sections 19.6 and 19.9a provide, respectively:

"§ 19.6. \* \* \* all property owned by a county, village, taxing district or city which is being held for future expansion or development, except such as heretofore has been leased or may hereafter be leased by such county, village, taxing district or city to lessees for use for other than public purposes; \* \* \* all property owned by any city or village located within the incorporated limits thereof, except such as heretofore has been leased or may hereafter be leased by such city or village to lessees who are bound under the terms of the lease to pay

the taxes on such property. \* \* \* and all property owned by any city or village outside of the corporate limits of the same if used exclusively for municipal or public purposes \* \* \*."

"§ 19.9a. All property that is being purchased by a governmental body under an installment contract pursuant to statutory authority and used exclusively for the public purposes of the governmental body, except such property as the governmental body has permitted or may permit to be taxed."

In opinion No. S-590, issued May 22, 1973, Attorney General Scott advised that the offices of township assessor and school board member were incompatible for the following reasons:

" \* \* \*

\* \* \* The property of a school not exempted by this section would be subject to tax. If a tax assessor were also a member of a school board he could find himself assessing property of a school in his district. He could not in every instance properly and faithfully perform all the duties of each office. A dispute could also arise as to whether certain property of the schools is taxable. I am, therefore, of the opinion that the office of a member of a school board is incompatible with that of township tax assessor.

\* \* \*

1973 Ill. Att'y Gen. Op. 83, 85.

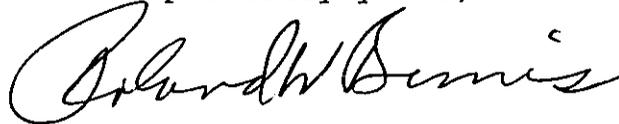
A similar analysis is applicable to the offices of multi-township assessor and trustee of a village which is located within one of the assessed townships. Property of a village which is not exempted by the foregoing provisions would be subject to taxation. If a multi-township assessor also

Honorable Greg McClintock - 4.

served as a trustee of a village within an assessed township, he or she would be in the untenable position of determining whether village property was subject to taxation, and of assessing taxable property which belonged to the village. Under these circumstances, it must be concluded that one person could not, in every instance, properly and faithfully perform all of the duties of each office.

Accordingly, because of the potential conflict of duties, it is my opinion that the office of township trustee is incompatible with that of trustee for a village located within one of the assessed townships. One person, therefore, may not simultaneously hold both offices.

Respectfully yours,

A handwritten signature in cursive script, reading "Roland W. Burris". The signature is written in dark ink and is positioned below the typed name.

ROLAND W. BURRIS  
ATTORNEY GENERAL