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SPRINGFIELD

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FILE NO. S-1184

TOWNSHIPS:
Employment and Compensation
of Township Assessors,
Deputies, Clerks and Secretaries

Frank A. Kirk
Director
Department of Local Government Affairs
303 East Monroe Street
Springfield, Illinois 62706

Dear Director Kirk:

This is in response to your letter regarding the employment and compensation of personnel in the office of township assessor. You ask whether a township assessor has the exclusive power to employ and fix the compensation of deputy assessors, clerks and secretaries, or whether this power is subject to the consent of the township board of auditors.

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It is my opinion that the township assessor's power to employ deputies, clerks and secretaries is subject to the prior consent of the board of auditors and that the board of auditors has the right to fix the compensation of such personnel.

Your questions arise from an apparent inconsistency of language contained in section 11 of article XIII of "AN ACT to revise the law in relation to township organization" (Ill. Rev. Stat. 1975, ch. 139, par. 126.1) and in sections 2.1 and 2.4 of the Revenue Act of 1939. (Ill. Rev. Stat. 1975, ch. 120, para. 483.1 and 483.4.) These sections state:

"§ 11. The township board of auditors may employ and fix the compensation of a township attorney and such other employees as the Board of Auditors may deem necessary, excluding the employees of the offices of Supervisor of General Assistance, Township Collector and Township Assessor." (emphasis added.)

"§ 2.1 In all counties under township organization where a town assessor is unable alone to perform all the duties of his office, he may, by and with the advice and consent of the town board of auditors, first obtained, appoint one or more suitable persons to act as deputies to assist him in making the assessment,

and such clerks or secretaries as may be required for operation of his office. Such deputies, together with such clerks and secretaries as may be required, may be employed on an annual, monthly or daily basis. (emphasis added.)

"§ 2.4 In addition to the compensation provided for in Section 2.2 or 2.3, assessors shall receive travel and transportation expenses, the amount of which shall be determined by the board of town auditors, and shall be reimbursed their reasonable travel, meal, lodging and registration expenses incurred in attendance at a school of instruction prescribed by the Department. The board of town auditors shall provide such office and storage space, equipment, office supplies, deputies and clerical and stenographic personnel and other expense items as are necessary to the assessor's efficient operation of his office. Necessary deputy assessors shall receive such compensation as is fixed by the board of town auditors." (emphasis added.)

Section 2.1 of the Revenue Act of 1939 (Ill. Rev. Stat. 1975, ch. 120, par. 483.1) expressly requires the advice and consent of the board of auditors before the township assessor may employ any deputies, clerks or secretaries. Section 2.4 of the Act (Ill. Rev. Stat. 1975, ch. 120, par. 483.4) requires the board of auditors to provide the township assessor with necessary deputies, clerks and secretaries and specifically authorizes the board to fix the compensation of

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deputy assessors. On the other hand, section 11 of article XIII of "AN ACT to revise the law in relation to township organization" (Ill. Rev. Stat. 1975, ch. 139, par. 126.1) excludes the board from employing and fixing the compensation of personnel employed in the township assessor's office. Consequently, there occurs the question of whether the township assessor or the board of auditors controls the employment and compensation of employees of the assessor's office.

Because the three statutes cited above all relate to the same subject, i.e., the employment and compensation of personnel of the township assessor's office, a fundamental canon of statutory construction is applicable. This rule states that all statutes which relate to the same subject must be compared and construed with reference to each other so that effect may be given to all of the provisions of each, if it can be done by any fair and reasonable construction. (Ashton v. Cook County, 384 Ill. 287.) It is presumed that the several statutes relating to one subject are governed by one spirit and policy and that the legislature intended

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the several statutes to be operative and harmonious. Ketcham v. Bd. of Educ., 324 Ill. 314.

The language of section 11 of article XIII of "AN ACT to revise the law in relation to township organization" (Ill. Rev. Stat. 1975, ch. 139, par. 126.1) has the effect of precluding the board of auditors from employing and fixing the compensation of personnel employed in the office of township assessor under authority of said section 11. Furthermore, section 11 contains no express grant of power to the township auditor to employ and fix the compensation of his deputies, clerks and secretaries. As most, section 11 is silent on the point of who does have authority over employment and compensation of such employees. Despite this silence, section 11 does expressly contemplate the employment of individuals in the office of township assessor. While section 11 is silent upon this point, sections 2.1 and 2.4 of the Revenue Act of 1939 (Ill. Rev. Stat. 1975, ch. 120, pars. 483.1, 483.4) expressly set forth specific provisions as to the appointment of deputies, clerks and secretaries and their compensation. Section 2.1 declares that, subject to the prior consent of the board of auditors, the township assessor has

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the power to "appoint one or more suitable persons to act as deputies * * * and such clerks and secretaries as may be required * * *". Section 2.4 specifically states "the board of township auditors shall provide * * * deputies and clerical and stenographic personnel * * * as are necessary to the assessor's efficient operation of his office. Necessary deputy assessors shall receive such compensation as is fixed by the board of town auditors". Therefore, because section 11 is silent with regard to who has control over employing and fixing the compensation of deputies, clerks and secretaries of the township assessor's office, and because sections 2.1 and 2.4 of the Revenue Act of 1939 expressly provide for this matter, I must conclude that a township assessor's power to employ deputies, clerks and secretaries is subject to the prior consent of the board of auditors and that the board of auditors has the right to fix the compensation of such personnel.

Very truly yours,

A T T O R N E Y G E N E R A L