

Section

- or auditor-treasurer an appointed office until the current elected officeholder's term expires.
- 3 Incompatible offices.** Prohibits a county assessor from also serving in the listed elected positions: county attorney, county board member, elected auditor, elected treasurer, elected auditor-treasurer, town board supervisor for a town in the same county, or mayor or city council member for a city in the same county. Prohibits a city assessor from serving as a mayor or city council member for the same city. Prohibits a town assessor from serving as a town board supervisor for the same town. Provides that, except for the exception in section 2, an assessor who accepts an office that is incompatible with the office of assessor is deemed to have resigned from the assessor position on the day of taking the incompatible office.
- 4 Repealer.** Repeals a provision requiring the auditor to approve the assessment books prepared by the assessor. This section appears to be obsolete because most records are now filed electronically with the department of revenue.

Background:

In 1925, the Attorney General was asked if the county auditor (an elected office) could also be the county assessor (serving under the county board). The Attorney General concluded that the offices were not compatible, noting "... we would have the county auditor, as a member of the board of equalization, passing upon questions of valuation in which his report as supervisor of assessments would be a matter entitled to consideration by such board."

The opinion follows the general rule on compatibility of office. In the absence of constitutional or statutory rules on compatibility of office, two offices are incompatible if one hires, supervises or evaluates, or sets the salary for the other, or if occupying the two offices is likely to result in occasions where the individual must harm or neglect one position in order to perform duties that are part of the other position.

Under Minnesota Statutes, section 273.061, each county must have an assessor appointed by the county board of commissioners. The county board fixes the salary of the county assessor. An assessor must have specific knowledge and training and appointment is subject to the commissioner of revenue's approval.

Under Minnesota Statutes, section 382.01, each county must have an elected auditor, treasurer, attorney, recorder, sheriff, and coroner. Since 1973, however, counties have had broader authority to reorganize in order to be more efficient. Under Minnesota Statutes, chapter 375A, certain elective county offices may be made appointive and/or combined. In addition, many counties have special law authority for this. A common combination is auditor-treasurer. When the auditor or auditor-treasurer's office is made appointive, the county board is given broad reorganization authority. The duties, functions and responsibilities of offices that are made appointive are vested in and performed by the county board through department heads appointed by the board. The county board may reorganize, consolidate, reallocate or delegate duties, functions or responsibilities for the purpose of promoting efficiency in county government and make other administrative changes including abolishing or terminating the offices or the transfer of personnel, as are deemed necessary for this purpose as long as the duties required by law to be performed are done.

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Chapter 375A does not address combining any of these functions with those of the assessor, but several counties have done just that.