

OPINION
42-43

October 21, 1942 (OPINION)

COUNTY OFFICIALS

RE: Who Are

We have your letter of October sixteenth in which you ask whether or not, in our opinion, the provisions of Chapter 303 Session Laws of 1941 applied to county commissioners and county assessors.

We are in agreement with you that the law applies to county commissioners. I think that the intent of the Legislature was to include county commissioners in the term, "elective officials of the several counties of the state". There is some question as to whether or not a county commissioner is a county officer as distinguished from a district officer. This, however, only relates to his election. Upon his election, we believe that he becomes clearly an official of the county.

We cannot, however, agree concerning the assessor. As I understand it there has been no such office as county assessor since the Revenue Act of 1890, which went into effect on March 11, 1890. This statute abolished the office of county assessor and from that time on, to the best of my knowledge, there has been no such office. All of the assessors of this state are assessors elected by the several townships, villages, and cities. There is, of course, an assessor in the territory which is not organized into a civil township.. However, this assessor is no more a county assessor than any of the other township assessors, since he acts only for that township and has no powers, duties, or obligations in any way regarding the county as a whole. This distinguishes him from the county commissioner. A county commissioner, though he is elected by the electors of a particular district or portion of the county, nevertheless after his election has a distinct county duty and his duties relate to the whole county and not solely to the district from which he was elected. We think this is a distinguishing characteristic between a county commissioner and an assessor elected in an unorganized assessment district.

For these reasons, we repeat that we believe a county commissioner comes in the provisions of Chapter 303 but that assessors do not.

ALVIN C. STRUTZ
Attorney General