

TOWNSHIP TAX COLLECTOR: The same person may, simultaneously,  
CITY TAX COLLECTOR: hold the office of township tax col-  
COMPATIBILITY OF OFFICES: lector and city tax collector in  
counties having township organization.



May 2, 1957

Honorable Stephen Lincoln  
Representative Harrison County  
House Post Office- State Capitol Building  
Jefferson City, Missouri

Dear Sir:

This formal opinion is rendered in reply to your letter of April 18, 1957, which reads as follows:

"Will you please advise me if it is legal for one to seek and to hold both the offices of township tax collector and city tax collector in counties with township organization? I have believed that since both offices are on a fee basis it is legal, however, I seek your advice.

"You may have previously rendered an opinion on this. I will thank you to advise me at House Post Office, Jefferson City."

A review of the statutes applicable to township tax collectors, which is Chapter 65, does not disclose any prohibition against a township tax collector serving also as city tax collector in townships with township organization, which law relating to city tax collectors is found in Chapter 94.

Missouri follows the common law doctrine that incompatible offices may not be held by one person at the same time. In the case of State ex rel. Walker v. Bus, 135 Mo. 325, 1.c.338, the Supreme Court spoke, in part, as follows, concerning the common law doctrine:

"At common law the only limit to the number of offices one person might hold was that they should be compatible and consistent. The incompatibility does not consist in a physical inability of one person to discharge the

Honorable Stephen Lincoln

duties of the two offices, but there must be some inconsistency in the functions of the two; some conflict in the duties required of the officers, as where one has some supervision of the other, is required to deal with, control, or assist him."

No statutory prohibition being found against the same person holding the office of township tax collector and city tax collector, it is the opinion of this department that the same person may, simultaneously, hold both offices.

CONCLUSION

It is the opinion of this department that the same person may, simultaneously, hold the office of township tax collector and city tax collector in counties having township organization.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Hugh P. Williamson.

Very truly yours,

John M. Dalton  
Attorney General

HPW:lc