



**THE ATTORNEY GENERAL  
OF TEXAS**

**JIM MATTOX  
ATTORNEY GENERAL**

July 19, 1990

Mr. Jim Robinson, R.P.A.  
Executive Director  
State Property Tax Board  
4301 Westbank Drive  
Building B, Suite 100  
Austin, Texas 78746-6565

LO-90-45

Dear Mr. Robinson:

You ask whether an individual may serve simultaneously as chief appraiser of an appraisal district and chairman of the appraisal district's board of directors. In our opinion, the common law doctrine of incompatibility prohibits such a situation.


In Attorney General Opinion JM-1157 (1990), we said:

[T]he common law doctrine of incompatibility prevents one person from holding two offices . . . if one office is subordinate to the other. . . . The doctrine has been held to bar a public employee from holding a public office that appoints, supervises, and controls the employee.

See also, Attorney General Opinions JM-862 (1988); JM-519 (1986); Attorney General Letter Advisory No. 114 (1975).

Since the chief appraiser is appointed by and serves at the pleasure of the board of directors of the appraisal district, the individual in question, who is chairman of the board, holds "a public office that appoints, supervises, and controls" the position of chief appraiser. See Tax Code, § 6.05(c). Consequently, he cannot simultaneously hold the two positions.

Yours very truly,

  
Rick Gilpin  
Chairman  
Opinion Committee

RG/lcd  
Ref.: ID# 10007