

fixed by the tax commission, they shall constitute a charge against the county, regardless of the amount of money in the county treasury levied or appropriated for such purposes. * * *"

It is apparent that the above citation settles question No. 1 of your letter. That portion of the statute provides definitely that such assistant appraiser shall be paid out of the county treasury. Therefore your first question is answered in the affirmative.

In answer to your second question it is assumed that when you say "board of appraisers" you have in mind a deputy real estate assessor. A deputy assessor under General Code section 5548 does not fix the value of land for taxation but only gathers information as requested by the auditor relating to description and character that the auditor may himself fix the value. This means in other words that the deputy is an employe and not an officer. In the case of *State ex rel. vs. Gebert*, 12 O. C. C. (N. S.) 279, the rule of Ohio in determining whether or not positions are compatible is as follows:

"Offices are considered incompatible when one is subordinate to or in any way a check upon the other and when it is physically impossible for one person to discharge the duties of both."

An examination of the laws governing the duties of a mayor of a municipality and a trustee of a township shows that in neither case would one of the positions be subordinate to or in any way be a check upon the other and that it is not physically impossible for the mayor or township trustee to perform the duties of both.

Your attention is directed to Attorney-General's Opinions for 1920, Vol. II, p. 1165, which concludes that the offices of deputy assessor and township trustee are compatible.

From the above considerations it is concluded that your second inquiry be answered in the affirmative.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2159.

APPROVAL, FINAL RESOLUTION COVERING ROAD IMPROVEMENT,
FULTON COUNTY, OHIO.

COLUMBUS, OHIO, June 9, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*