

October 15, 2002  
Re: IO-02-124

You inquired whether you would have a conflict of interest if you were appointed to the Anne Arundel County Board of Appeals in the same county where you serve as the chairman of the Property Tax Assessment Appeals Board. The tax appeals board is a creation of the state pursuant to the Tax-Property Article of the Annotated Code of Maryland, §3-101 *et seq.* It has jurisdiction over appeals concerning real property values and assessments and related matters.

The board of appeals was created by the Anne Arundel County Charter, Article VI, §601-605. Under §602, the board has the power to hear appeals of orders relating to zoning, licenses and permits, and buildings. It also hears appeals of administrative or adjudicatory orders, and decisions involving the extension of sewer and water lines.

The duties of the board of appeals and the property tax appeals board are mutually exclusive and wholly unrelated. The former is an independent county board and the latter is a state board. There appears to be no reason why your service on the tax board would impair or impartial or independent judgment as a member of the board of appeals. In the unlikely event that the county were to appear as a party in a tax assessment appeal, §3-105(c) would potentially prohibit you from participating in the matter with the tax appeals board.

You should be aware that the Constitution of Maryland, Declaration of Rights, Article 35 prohibits a person from serving in two offices of profit simultaneously. Please contact the Office of Law concerning this issue. You should also contact the Maryland State Ethics Commission for advice on whether serving on a county board of appeals would violate any provision of the State Public Ethics Law. Thank you for your inquiry.

Sincerely,

Betsy K. Dawson  
Executive Director