



Committee on Professional Ethics

Opinion #364 - 10/25/74 (40-74) Topic: Conflict of interest.

Digest: Member of school board may not represent property owner seeking re-assessment even though the interests of the school district are handled by the city assessor.

Code: EC 8-8; 9-6.
Canon 9.

QUESTION

In a proceeding by a taxpayer to review an assessment of real property brought against a municipality and a school district within that municipality may a lawyer who is a member of the school board represent the taxpayer even though the proceedings are defended by the attorney for the assessors?

OPINION

Under the circumstances it would be improper for a member of the school board or his law firm to represent the property owner. The interests of the property owner in obtaining the lowest possible assessed value and of the school district in sustaining the original assessed value are in conflict. This conflict exists even if the proceedings are handled on behalf of the school district by the city assessor. Even if the conflict were less clear than it seems to be, the attorney should avoid the appearance of impropriety which would arise from representing parties receiving a benefit to the disadvantage of the school district he serves. See, N.Y. 326 (1974); N.Y. State 209 (1971); N.Y. State 110 (1969); EC 8-8; and EC 9-6.

As the public interest is involved, the school board is unable to give consent. N.Y. State 213 (1971); N.Y. State 218 (1971); N.Y. State 247 (1972). Accordingly, no consideration need be given whether the school board member or his law firm could properly undertake to represent the taxpayer with the consent of the school board and the taxpayer. N.Y. State 322 (1973).
