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In view of the fact that there is no irreconcilable conflict between the provisions of Chapter 80 of the Acts of 1951 and Chapter 365 of the Acts of 1947, it is my opinion that they should be construed together to form a total integrated pattern for adjudication before the board.

I have also examined forms which you attached to your letter of request and find that they are in conformity with the procedure outlined by Chapter 80, Acts of 1951 and Chapter 365, Acts of 1947.

OFFICIAL OPINION NO. 74

December 9, 1952.

Mr. Edwin Steers, Sr.,
Member, State Election Board,
108 East Washington Building,
Indianapolis, Indiana.

Dear Sir:

I have your request for an Official Opinion in which you ask when the Treasurer-elect of Shelby County is entitled to assume the duties of the office to which he was elected. A memorandum accompanying your request sets out the following fact situation:

“(1) For a number of years the Treasurers of Shelby County assumed office a year from the January after their election.

“(2) A Treasurer was elected in the general election of 1948, assumed office January 1, 1950, and resigned effective August 31, 1950. A treasurer was appointed at that time. This appointee was re-elected in 1950. The present Treasurer-elect was elected in the general election of 1952.”

I find that in 1948, the then Attorney General received a request for an Official Opinion on facts which are identical in all pertinent respects with the facts as outlined above and the then Attorney General ruled (1948 O. A. G. 75) that an
1952 O. A. G.

appointee to the office of treasurer holds only until his successor is elected and qualified, and that his successor is entitled to take office January 1st immediately following his election.

I received a request on similar facts in 1950, and I held (1950 O. A. G. 283), as had the previous Attorney General, that an appointee to the Treasurer's office holds only until January 1st after the successor is elected and that the successor may take office January 1st after his election.

On the basis of these opinions, it is my opinion that the Treasurer-elect of Shelby County is entitled to assume the duties of that office on January 1, 1953.

OFFICIAL OPINION NO. 75

December 18, 1952.

Mr. Robert B. Hougham,
Executive Secretary,
Indiana State Teachers' Retirement Fund,
336 State House,
Indianapolis, Indiana.

Dear Sir:

Your letter of November 12, 1952, has been received and reads as follows:

"We have before us the case of a teacher who filed a notice of election of joint survivorship annuity under the terms of the 1951 Teachers' Retirement Fund Law (Chapter 142, Acts of 1951) on April 28, 1952. He was a teacher in active service continuously up to October 24, 1952, when his death occurred.

"Rule 25 of the Board of Trustees of the Teachers' Retirement Fund, as amended, contains the following limitation.

"The requirement that the election or revocation of the option shall have been at least nine (9) months prior to the date the annuity begins to accrue shall be waived for all teachers retir-