Since the State Farm Act was passed subsequent to the general Criminal Code it would seem that the Legislature recognized the need for relieving the burden of Counties so far as their jail facilities are concerned by providing for the transferral of certain prisoners to the State Farm.

Construing these Acts in pari materia, the limited jurisdiction of Justices of the Peace must be kept in mind. Pursuant to Burns Sections 9-715, 9-725, and 9-726, a Justice can only commit a prisoner for non-payment of fine and costs—such fine not to exceed twenty-five dollars ($25.00). The Indiana State Farm is authorized, pursuant to Burns Section 13-507 to take prisoners committed by any court for non-payment of fine and cost.

It is therefore my opinion that since a Justice of the Peace has the jurisdiction to assess fine and cost and also to commit prisoners for non-payment of these fine and costs, said Justices of the Peace could commit the prisoner to the Indiana State Farm. The length of time for which any Justice of the Peace could commit said prisoner to the Farm for non-payment of fine and costs can only be equal in days to the limit of the amount said Justice of the Peace could assess as fine and costs. In other words, the limit would be twenty-five (25) days plus one day for each dollar of costs assessed against any person convicted in a Justice Court.

OFFICIAL OPINION NO. 43

May 22, 1951.

Honorable Wilbur Young,
State Superintendent of
Public Instruction,
227 State House,
Indianapolis, Indiana.

Dear Sir:

I am in receipt of your communication of May 18, 1951, as follows:

"Under Title I, Public Law 815, 81st Congress, 2nd Session, provision was made for states receiving federal funds for a study of school facilities in the various
states. To meet the provisions of this Act the state must at least match the funds furnished by the federal government. In the State of Indiana the method of providing matching funds is through the services of various divisions of the state and state institutions evaluated in terms of dollar expenditures to carry out the provisions of the act or to carry on the school facilities survey.

"Attached are letters indicating these services in terms financial expenditures and a budget covering these expenditures for the period of April 20, 1951, to June 30, 1951, and subsequent periods.

"As Chairman of the Indiana General Education Commission in Indiana, may I ask for your opinion on the following:

"1. Do the funds herein designated as state funds come from the general funds of the State of Indiana?

"2. May the funds herein designated as Indiana funds for purposes of matching federal funds under Title I, Public Law 815, 81st Congress, 2nd Session, be so construed under the provisions of that act?"

In your communication you propounded the two questions stated above. With your request you have also furnished certain letters and data indicating the type of specific work in the study of school facilities in the State of Indiana and related matters giving in each case the time devoted to the study and the amount of compensation paid and the source from which the compensation originated. An examination of the data so furnished indicates that in each and every case the money expended for the services performed was money derived from general funds from the State of Indiana and were not obtained as a result of any private source.

I have examined also Title 1, Public Law 815, 81st Congress, 2nd Session, and I am of the opinion that the services performed and the studies made being compensated for as stated out of the general funds of the State of Indiana bring such services within the meaning and perview of the Congressional Act and that the application which has been made to the appropriate Federal Agency by the Indiana State
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Board of Education, a copy of which you have included, is in compliance with the Federal Law and that it meets the requirements thereof.

OFFICIAL OPINION NO. 44

May 23, 1951.

Mr. Conn J. Sterling,
Commissioner,
Indiana Department of
State Revenue,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Sir:

Your letter of 11 May 1951 requests an opinion on the following question:

Is a vendor's lien reserved in a deed of conveyance taxable as a mortgage, even though no note is taken in connection therewith?

Section 64-901 Burns 1943 Replacement, same being the Acts of 1933, Chapter 81, Section 1, Page 523; 1935, Chapter 294, Section 1, Page 1452, Chapter 134, Section 1, Page 395 in part provides that written instruments evidencing and/or securing a debt not otherwise evidenced, including mortgages, shall be subject to the tax.

The lien reserved in a deed for conveyance is not, legally speaking, a vendor's lien. A vendor's lien on real estate for the unpaid purchase price is created by implication of law, but when a lien for the purchase money is expressly reserved by the vendor in his deed of conveyance, a lien is created by contract. It is a contract that the land shall be subject to a lien until the purchase money is paid, and is really a mortgage.

Qualls v. Union Central Life Insurance Co., 7 So. 2d 558, 559;
242 Ala. 619;

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