and consequences of the various meanings that might be ascribed to it. State ex rel. v. Board, etc. (1931), 203 Ind. 23, 178 N. E. 563. Chancellor Kent amplified this rule in the following appropriate language:

'In the exposition of a statute the intention of the lawmaker will prevail over the literal sense of the terms; and its reason and intention will prevail over the strict letter. When words are not explicit, the intention is to be collected from the context; from the occasion and necessity of the law; from the mischief felt and the remedy in view; and the intention should be taken or presumed according to what is consistent with reason and good discretion.'" Quoted from 2 Horack's Sutherland Statutory Construction (3rd Ed.), § 4704.

In view of the foregoing, it is my opinion that such combined gross payments to the same person should be considered as one item and paid for as such.

OFFICIAL OPINION NO. 102

November 26, 1951.

Honorable C. A. Frech,
Secretary-Treasurer,
Indiana State Board of
Dental Examiners,
Gary National Bank Bldg.,
Gary, Indiana.

Dear Mr. Frech:

Your letter of November 19, 1951, has been received requesting an official opinion as to whether or not your Board may return to the applicant the $25.00 filing fee prescribed by section 63-503, Burns' 1951 Replacement, where the applicant does not appear for his examination. The pertinent part of said statute reads as follows:

"* * * Every applicant shall pay to the board twenty-five dollars ($25.00) at the time of making
such application, and shall pass an examination before the board at the time and place to be fixed by the board: Provided, however, that for such candidates as fail to pass a satisfactory first examination, the fee for any subsequent reexamination shall be fifteen dollars ($15.00); and such fees in no case shall be refundable: * * *”

While the above quoted provision “and such fees in no case shall be refundable” might, by construction, be held to refer to all the fees previously mentioned, I do not find it necessary to determine this matter of construction in answering your question.

The law is well settled that public officers may exercise only such powers as are expressly authorized by statute.

Blue v. Beach (1900), 155 Ind. 121, 131;
State ex rel. v. Goldthait (1909), 172 Ind. 210, 216, 217;
Department of Insurance v. Church Members Relief Association (1940), 217 Ind. 56, 60;

An exception to the above general rule is recognized only where incidental powers are necessarily implied for the purpose of carrying out the express powers given such public officer.

43 Am. Jur., Public Officers, Sec. 25;
State ex rel. v. Goldthait, supra.

The foregoing statute requires a filing fee of $25.00 to be paid your Board by the applicant on an original application and there is no authority given you by the statute for a refund. I am therefore of the opinion you have no such authority.