seem to me to clearly refer to a self-propelling vehicle which, when construed with the applicable provisions of Section 2 of the 1945 Act, would not be exempt from registration.

Therefore, it is my opinion that no fee is required for a well driller mounted on a semi-trailer or on a four-wheel trailer.

OFFICIAL OPINION NO. 72
November 28, 1950.

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

Dear Sir:

I have your request dated November 25, 1950 for an official opinion as follows:

"We would like to have an opinion as to the status of the newly-elected Treasurer of Marion County and just when he should take office.

The facts are that in 1948 a Treasurer was duly elected for a two-year period, beginning January 1, 1950. Thereafter, he resigned and the present acting Treasurer was appointed to fill the vacancy caused by this resignation of the duly elected Treasurer. In the 1950 General Election a new Treasurer was elected. The question is whether or not he will take office on January 1, 1951. If the duly elected Treasurer had continued to hold office and had not resigned, the newly elected Treasurer would not have taken office until January 1, 1952."

The office of Treasurer of Marion County is a constitutional office, created by Section 2, Article 6 of the Constitution of Indiana which provides that a County Treasurer shall be elected for a period of two (2) years and shall not serve more than four (4) years in any period of six (6) years.
While the office of County Treasurer is constitutional, the court's have held that the legislature may fix the time when the term of office shall begin. State ex rel. Middleton v. Scott Circuit Court 214 Ind. 643. This has been fixed by statute in the Acts of 1897, Chapter 185, "the term of county treasurer shall begin on the first day of January next following the term of the present incumbent."

In the past there has been some discussion on the question here involved but the Supreme Court of Indiana in the case of Lake County Election Board v. State ex rel. Eyears, 224 Ind. 465, cleared any misunderstanding. In that case it is held that when there is a vacancy in a constitutional office one appointed to the vacancy holds the office only until the general election following such vacancy and until his successor is elected and qualified who will serve for a full term of two years. One elected as County Treasurer is not elected to fill the unexpired term but a full term. Governor v. Nelson 6 Ind. 496. Under the Act of the General Assembly his successor shall qualify by January 1st following his election.

A very well considered opinion of the office of the Attorney General appears in the Attorney General's reports of 1948, page 75, where many of the decisions of the Supreme Court were collated and discussed and in which it is held that the person elected to a vacancy such as this takes his office on January 1st following his election and serves for two (2) years. I adhere to this opinion. It seems that a different rule prevails in a statutory office from that of a constitutional office but what we have said here applies to the constitutional office of the County Treasurer.

I am, therefore, of the opinion that the office of Mr. Koester expires on January 1, 1951 and the newly elected Treasurer will take office at that time.