ticular circumstances in a given case, will permit both laws to stand and be operative.

Medias v. City of Indianapolis (1939), 216 Ind. 155, 162, 23 N. E. (2) 590.

"* * * But repeals by implication are disfavored, and are never recognized in the absence of irreconcilable repugnancy. * * *"

Goldsmith v. City of Indianapolis (1935), 208 Ind. 465, 469, 196 Ind. 525.

If two Acts can be construed together without conflicting directly one will not be construed to repeal the other one by implication. The 1935 Act requires this information to be filed at a different time. No conflict arises because the result of the two Acts together is to require the filing of two annual reports.

5. In answer to your question number 5, domestic corporations doing business in the State of Indiana whether they are for-profit corporations, not-for-profit corporations, banks and financial institutions, insurance companies, railroad companies, utilities, and cooperative associations, are required by this Act to file reports. Foreign corporations or corporations not doing business in the State of Indiana will be required to make only the reports required by previous legislation and no additional report is required of them by virtue of this act.

JCA:vb

OFFICIAL OPINION NO. 59

July 6, 1949.

Mr. Noble W. Hollar,
Chairman State Board of Tax Commissioners,
Room 301, State House,
Indianapolis, Indiana.

Dear Sir:

I have your request of July 1, 1949 for an official opinion on the following statement of facts:
"Your official opinion is requested in connection with the granting of a tax exemption to a disabled soldier as provided for in Chapter 352, Acts 1947.

"After a $2,000 exemption has been allowed and posted on the tax duplicate to a particular description of real estate, can the amount of the exemption be later transferred to another description of real estate listed in the name of the applicant for exemption."

I have examined the statutes to which you refer, being Section I of Chapter 352 of the Acts of 1947 which in turn is an Amendment to Section I of the Acts of 1941. The Acts of 1947 did not change or amend Sections 2 and 3 of the Act of 1941, such Sections are still in effect.

Therefore, before a Veteran can avail himself of the exemption to which you refer, he must, between the 1st day of March and first Monday of May of each year, file with the County Auditor of the County of which he is a resident, a sworn statement that he or she is entitled to the exemption.

It is therefore apparent that if a Veteran files his application and has an exemption of $2,000 set off against his real estate and is posted on the tax duplicate, he can not make any change in his tax set-up for that year. However, he may on the following year if he sells or transfers his real estate and acquires other real estate or other property, have his exemption changed to such other real estate or property by filing the proper application.

I trust this answers your inquiry.

CHJ/aa