(2) As to your second question, it is my opinion that where a county official files an estimate which exceeds a statutory limitation, or omits a mandatory item, which is required to be paid by reason of the provisions of a specific statute, the county commissioners have the right, and it is their duty, to revise such estimates to conform to specific statutory requirements before the budget is published as required by law.

(3) The provisions of the Budget Law modify the provisions of Burns' 1933, Section 26-520, in so far as a county budget may be revised or increased after the budget has been made up and published. Increases or additional appropriations thereafter must be made in conformity to the provisions of the Budget Law. Therefore, your third question must be answered in the negative.

(4) As stated in the answer to your third question, the requirements and provisions of the Budget Law regulate and control the steps and procedure to be followed by a common council of a city, the board of trustees of a town, the advisory board of a township, or any other appropriating body of any taxing unit in the matter of making appropriation for greater amounts than those stated in the published budget, or in making appropriations for items that have been omitted from the published budget. This fully answers your fourth and final question.

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**STATE BOARD OF ACCOUNTS: Township assessor, salary of in townships having a population of 36,125 and taxables of more than $30,000,000.**

September 7, 1943.

Hon. Otto K. Jensen, State Examiner,
Department of Inspection and Supervision of Public Offices,
State House,
Indianapolis, Indiana.

Dear Mr. Jensen:

This will acknowledge receipt of your letter dated August 19, 1943, which reads as follows:

> "Chapter 192, Acts of 1933 (64-1006 Burns' 1933), provides:

"'* * * The compensation of the township assessor of each township in this state having a population of not less than thirty-four thousand nine hundred (34,-900) and not more than thirty-seven thousand (37,-000), according to the last preceding United States census, shall be not less than one thousand dollars ($1,-000.00) nor more than twenty-five hundred dollars ($2,500.00) per year, to be fixed by the board of county commissioners.'

"Section 136, Chapter 59, Acts of 1919 (64-1003 Burns' 1933) being a part of the general tax law of 1919 provides in part as follows:

"'* * * That each assessor * * * in any township where the assessed valuation, as shown by the last preceding assessment, amounts to thirty million dollars ($30,000,000) of taxables or more, shall receive for the time he is necessarily engaged in the discharge of his official duties, the annual salary of three thousand dollars ($3,000.00), * * *.'

"'A' township has a population according to the last census of 36,125 and an assessed valuation of more than $30,000.000.

"I would like your opinion on the question of which of the two statutes above referred to will control in fixing the compensation to be received by a township assessor in a township with a population of 36,125 and taxables of more than $30,000,000?"

If the provisions of both acts had been incorporated in one act, there could be no doubt but that such legislation would have been proper and consistent.

Board of Commissioners of St. Joseph Co. v. Crowe (1938), 214 Ind. 437.

The question is now presented as to whether or not the 1933 act repealed the 1919 act. Unless the provisions of a later act are so repugnant and inconsistent with the provisions of the former act that under no reasonable construction could they be construed as harmonious, the subsequent legislation will always be construed as not repealing the former act.

"* * * (1) Repeals by implication are disfavored, and are never recognized in the absence of irreconcilable repugnancy * * * and then only to the extent of such repugnancy. * * * (2) Where two acts are seemingly repugnant, they must, if possible, be so construed, that the latter will not operate as a repeal of the former. Blain v. Bailey (1865), 25 Ind. 165. (3) There is no irreconcilable conflict, unless, after the application of every recognized rule of construction, substantial harmony is found impossible. Hay v. City of Baraboo (1906), 127 Wis. 1, 105 N. W. 654, 115 Am. St. 977, 3 L. R. A. (N. S.) 84. * * *"

Cleveland, etc. R. Co. v. Blind (1914), 182 Ind. 398, 422, 423.

"* * * Repeals by implication are not favored by the courts. * * *"

Greathouse v. Board, etc. (1926), 198 Ind. 95, 106.

"The object of all rules of statutory construction is the ascertainment of the legislative intent. * * *"

Cleveland, etc. R. Co. v. Blind (1914), 182 Ind. 398, 424.

"* * * And, in the absence of any declared purpose that one statute shall repeal another relating to the same subject-matter, they will be given such a construction, if that be reasonably possible, that both may be given effect. Kramer v. Beebe (1917), 186 Ind. 349, 355, 115 N. E. 83. In the construction of statutes, specific provisions will prevail over general provisions, with relation to the same subject-matter. And it is a rule of statutory construction that a general statute, without negative words, does not repeal the particular provisions of a former statute on a special subject to which the general language of the later act, if it stood alone, might be deemed to apply, unless the two statutes are irreconcilably inconsistent. * * *"

Straus Bros. Co. v. Fisher (1928), 200 Ind. 307, 315, 316.

"While the repeal of statutes by implication is recognized, this is not favored and that conclusion will not be indulged unless the later act is so repugnant to the earlier as to render the repugnancy or conflict between them irreconcilable. A court will always, if possible, adopt that conclusion which, under the particular circumstances in a given case, will permit both laws to stand and be operative. * * *"

Medias v. City of Indianapolis (1939), 216 Ind. 155, 162.

"The rule of judicial interpretations of statutes which is paramount, to which all other rules of statute interpretation are subordinate, is that a statute is to be expounded according to the intent of those who made it. * * *"

State ex rel. v. Board, etc. (1931), 203 Ind. 23, 34.

"Repeals by implication are disfavored. Where two acts are seemingly repugnant, they should be construed, if possible, so that the later will not operate as a repeal or modification of the former. If, by the application of every reasonable rule of construction, substantial harmony is found possible, then there is no irreconcilable conflict. * * *"

State ex rel. v. International Harvester Co. (1939), 216 Ind. 463, 467.

It is submitted there is nothing inconsistent between the two acts so that the later act must be construed as repealing the former. If the population is not less than 34,900, and not more than 37,000, according to the last preceding census of the United States, the salary shall be in an amount not less than $1,000.00 and not more than $2,500.00 per year, to be fixed by the Board of County Commissioners, but if such a township should happen to have a valuation of more than $30,000,000.00, then the township assessor's annual salary would be $3,000.00 per year as provided by the 1919 act. If the valuation should be less than $30,000,000.00, then the provisions

of the 1933 act would control. This construction gives harmonious effect to both acts.

Therefore, in answer to your question, I wish to submit that it is my opinion that Section 136, Chapter 59, Acts of 1919 (64-1003, Burns' 1933) fixes the compensation to be received by the township assessor in a township having a population of 36,125 according to the last preceding census of the United States and taxables of more than $30,000,000.

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**STATE BOARD OF ACCOUNTS: Clerk of Marion Circuit Court, whether entitled to receive and retain as his personal property any compensation as and for voters' registration in addition to his statutory salary.**

September 13, 1943.

Hon. Otto K. Jansen,
State Examiner,
Department of Inspection and
Supervision of Public Offices,
State House,
Indianapolis, Indiana:

Dear Mr. Jensen:

This will acknowledge receipt of your letter of September 4, 1943, which reads as follows:

> "I have received a request from the Auditor of Marion County, regarding an item requested by the Clerk of the Circuit Court for services as registration officer.
>
> "An examination of Section 7, Chapter 221, page 1039 of the Acts of 1935, indicates —
>
> > "'. . . that the Clerk of the Circuit Court shall receive, for his services such amount as will reasonably compensate him for the additional service rendered, which sum shall be fixed by the Board of Commissioners of such county and such amount shall be paid out of the general fund of the county by the Board of County Commissioners in the same manner as election expenses are paid and the County Council shall