bursement for depreciation and wear upon the automobile used. We do not believe that this is 'compensation' within the meaning of the constitutional provision. We regard that point as settled in the law of this state by the decision in State ex rel. Payne v. Reeves (1921) 44 S. D. 568, 184 N. W. 993.”

Upon the authority of the above cases, if supported by the facts, I think a reasonable reimbursement item for necessary maintenance of the members of the General Assembly while on duty could be made effectual and available for the present membership.

INDIANA SOLDIERS' AND SAILORS' CHILDREN'S HOME: Residence requirements for admission to Home. January 13, 1943.

Indiana Soldiers' and Sailors' Children's Home,
Knightstown, Indiana.

Attention: Mrs. Monterey Kinerk, Social Service Department.

Dear Mrs. Kinerk:

I have your letter of January 8, 1943, asking for an official opinion relative to the residence requirements for admission to the Indiana Soldiers' and Sailors' Children's Home. Which letter follows:

“Recently we have had an inquiry requesting admission of Josephine Riley, age eight years, to this Institution. This child is the daughter of Homer Riley, a disabled war veteran, who has residence at Decatur, Illinois, and is a patient at the United States Veterans Hospital at Outwood, Kentucky, where he has been for approximately five years. The mother died in Illinois two years ago.

“The child and her younger sister have been cared for in the home of a paternal uncle, who resides in Marion County, Indiana. The children have been with this uncle and his family for nearly two years. They receive an allotment from the father's veterans compensation.
“The uncle is asking for Josephine's admission here. Would your office please furnish us with a decision as to whether this child is eligible for care in this Institution under the existing law regarding residence requirement? We would appreciate this at your earliest convenience. This is the case which I discussed with a member of your staff yesterday.”

The section of the Statute under consideration is Section 22-2310 Burns' Indiana Statute, 1933, same being Acts of 1887, Chapter 14, Section 9, Page 16 and amendments thereto, which section reads as follows:

“Admissions — Requirements — Preferences — The trustees, under regulations and form of application which they shall prescribe, and after investigation, and the superintendent, are authorized and required to receive as pupils into said home, orphans and children of honorably discharged soldiers, sailors, marines, and nurses of the United States, of the Civil War, or the war with Spain, or the war in the Philippine Islands, the China relief expedition, or the World War, or in the regular service of the United States, residing in this state, under the age of sixteen (16) years, who may be destitute of means of support and education in the following order:

" * * *
" * * *
“Third. Children of such honorably discharged soldiers, sailors, marines or nurses, residing in this state, whose mothers are dead and whose fathers are unable to support, provide for and educate said children. If there shall not be sufficient applications for admission of children of said three classes to fill said home, then, in like manner, there shall be admitted:

"* * *

For the purpose of this opinion it is assumed that the father has an honorable discharge, and that since he is confined in a veterans' institution he is unable to support and educate said child.
“Residing means to take up one's abode; to dwell permanently or for a considerable time; to have a settled abode for a time.” MacCormick vs. Wall, 201 Indiana 349.

“Residence may import temporary sojourn or permanent domicile.” Wallace vs. State, 147 Indiana 621.

It has been held that a child of “non-resident parents’ living as a member of aunt's family was residing in district. Anderson v. Breithbarth, 62 N. D. 709, 245 N. W. 483.

In 1936 this office was called upon to give an official opinion on the interpretation of residence requirements of the Public Welfare Act of 1936. Acts 1936, Chapter 3, Sec. 71, Page 12, same being Sec. 52-1204 Burns' Indiana Statutes, under Supplement 1942. This Act provided “assistance shall be given under the provisions of this Act to any dependent child who: (a) has resided in this state for a period of at least one year immediately preceding the date of the application for such assistance, * * *”

Said opinions stated that the interpretations of the above Act regarding residence would be deemed to mean the same as “living” in this state. Opinions of Attorney General, 1936, Page 297, also see Page 293.

It is therefore my opinion that said Josephine Riley is entitled to admission to the Indiana Soldiers' and Sailors' Children's Home.

INDIANA TAX BOARD: Limitation of authority of Board to correct wrongful assessments. Authority to cancel taxes on property acquired by counties.

Counties: Authority of Indiana Tax Board to cancel taxes on property acquired by counties.

January 14, 1943.

Hon. Charles H. Bedwell,
Chairman, Indiana Tax Board,
State House,
Indianapolis, Indiana.

Dear Mr. Bedwell:

This will acknowledge receipt of your letter of January 13, 1943, requesting my opinion upon the following questions, to-wit: