
And even though this rule would not apply to a sovereign so far as the lien on real estate thus acquired, it would still apply with respect to the personal liability of the owner at the time the tax attached. In other words, tax liability is a personal liability and even though the lien should be unenforceable against a sovereign, the personal liability of the previous owner would undoubtedly remain. See, as to taxes constituting a personal liability against the owner of the property.

Prudential Casualty Co. v. State, 194 Ind. 542 at p. 550.

In my opinion Chapter 309 of the Acts of 1943 violates both Section 22 of Article 4 and Section 1 of Article 10 of the Indiana Constitution. Having come to this conclusion upon this branch of the case, the remaining questions are immaterial.

STATE BOARD OF ACCOUNTS: Whether Township Trustee may legally buy McDonald's Justice of the Peace Manual for Justices of the Peace under authority to buy supplies.

April 13, 1943.

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

Dear Mr. Jensen:

I am in receipt of your letter dated April 9, 1943, requesting my opinion as to the interpretation to be placed upon the following language contained in Section 64-311 Burns' R. S. 1933, which reads as follows:

"And also the items, severally, to be charged against the township funds, including salaries, clerk hire, when same is necessary, stationery, printing, and records and supplies to be furnished to the justices of the township * * *."
Your questions are as follows:

1. Is the township trustee authorized to furnish law books, such as McDonald's treatise, to a justice of the peace of his township and pay the cost thereof from an appropriation for Justice of the Peace supplies?

2. Is the township advisory board authorized to appropriate funds for the purchase of law books for the use of justices of the peace?

It is a matter of common knowledge that most of the justices of the peace, except those holding offices in the larger cities, are laymen and persons unlearned and unskilled in questions of law and matters of legal procedure. It is also universally recognized that McDonald's Justice of the Peace Manual is a legal publication which contains full and complete information on legal questions applicable to justice of peace practice, taxation of fees, complete legal forms and instructions to the justice of the peace as to the proper method of conducting the affairs of his office; and that, unless a justice of the peace has such a work or legal publication available, it is impossible for him to transact and conduct the affairs of his office in an intelligent or legal manner. For the reasons stated it is my opinion that McDonald's Justice of the Peace Manual should be considered a necessary item of supplies to be furnished to any justice of the peace, and therefore, the answer to each of your questions should be in the affirmative.

STATE PERSONNEL BOARD: Vacations with pay, whether pay may be required where vacation can not be given because of termination of service.

April 13, 1943.

Miss Shirley Collier,
Acting Director of State Personnel,
Indiana State Personnel Division,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Miss Collier:

I have your letter of the 5th in which you request an opinion concerning accrued leave of employees of the State Personnel Board; more specifically as follows: