to me that the literal meaning of the language under consideration is such as to refer to the first Monday in November of the calendar year next after the calendar year in which the assessment was made.

There are other considerations, which, it seems to me, point in the same direction, and that is the fact that the language seeks to give the taxpayer a measure of relief from an assessment which has been made without notice to him and without opportunity for him to be heard. If that is the purpose of the Act, and I think it clearly is, there would be only a very remote chance that such taxpayer would know of his increased assessment until taxpaying time in the year following the assessment. Moreover, it is legitimate to point out that, if the Legislature had had a different intent from that indicated in this opinion, it would have been very easy to remove any doubt upon the question by the omission of the phrase, "of the year," or by changing the word, "following," to the word, "of." The fact that neither one of the above was done seems to indicate clearly that the Legislature did not intend to require that the Board's action should be limited to a period prior to the first Monday in November of the assessment year.

In my opinion the language, "at any time prior to the first Monday in November of the year following the assessment," refers to the first Monday in November of the year subsequent to the year in which the assessment was made.


Mr. C. C. Clifton, Director,
Board of Public Printing,
State House Annex,
Indianapolis, Indiana.

Dear Mr. Clifton:

I have before me your request for an official opinion concerning the authorized use of the appropriation made by the General Assembly by Section 1 of Chapter 119 of the Acts of 1943. You submit the following questions:
"1. Whether said Act can be construed to permit the expenditure of any of this special appropriation for rental of storage space for the plates of the Blackford Reports, Indiana Reports, and Indiana Appellate Reports.

"2. Whether any of such appropriation can be used for the purpose of financing the publication of advance sheets for the opinions of the Courts."

Chapter 119 of the Acts of 1943 is entitled:

"An Act making an appropriation to the Board of Public Printing for the purpose of purchasing plates of the Blackford Reports, of the Indiana Reports and of the Indiana Appellate Court Reports; for the replacement of missing plates; for the making and binding of sheetstock and matrices and the purchase of containers; and declaring an emergency."

Section 1 of this Act, omitting the enacting clause, is as follows:

"That the sum of eighty-six thousand dollars be and the same is hereby appropriated out of any money in the general fund of the State Treasury not otherwise appropriated, to the Board of Public Printing to purchase plates of the Blackford Reports, Indiana Reports and Indiana Appellate Court Reports owned by the Bobbs-Merrill Company of Indianapolis, Indiana; to purchase sheetstock and bound copies made from any or all plates owned by said Bobbs-Merrill Company or by the State of Indiana, or both; to have matrices made from any or all such plates and purchase proper containers therefor; to replace by the most economical method possible, volumes or parts of volumes of said reports for which no plates are available; and to do all things incidental and necessary to the carrying out of the foregoing provisions." (Our emphasis.)

It will be noted that the underlined language of Section 1, supra, is not in the title of the Act. However, I do not think the constitutional provision with respect to titles of acts constitutes any barrier to the enactment of Section 1 with the
inclusion of the underlined language. In other words, the subject of the act having been stated in the title would be sufficient to embrace incidental and necessary things which are required to carry out the provisions expressly embraced within said title.

With this observation, your first question is as to whether the rental of storage space for the plates of the Blackford Reports, Indiana Reports, and Indiana Appellate Reports can be sustained as within the above appropriation as being "incidental and necessary to the carrying out of the provisions of the act." The question as to when anything is incidental and necessary to the carrying out of some definitely stated authority is not always easy to determine. However, I think if it is shown that the state has no available and satisfactory place for the storage of the plates above named, the supplying of such a place would be incidental and necessary to the carrying out of the other provisions of the Act. The power to buy the plates is specific. Clearly, however, it is not intended that the power shall be so limited as to authorize the purchase of the plates without providing as incidental and necessary thereto some means of available and proper protection for them. Your first question is answered accordingly.

In this connection, I think the Board, if such is the fact, should take such action which should be made of record as will show that the rental of storage space is incidental and necessary to the purchase and adequate protection of such plates.

As to your second question, I think it is clear that none of the appropriation, made by Chapter 119 of the Acts of 1943, is available for the purpose of financing the publication of advance sheets of the opinions of the Courts. In view of this answer, you ask the further question as to what funds are available for the publication of the advance sheets of the opinions of the Courts. In this connection, you call attention to the fact that the appropriation available for printing of court reports does not include sufficient funds to finance printing of advance sheets and that the appropriation for public printing does not include sufficient money for that purpose. In view of those statements, I am of the opinion that no appropriation is available for the printing of advance sheets for the opinions of the Courts.