"The provision, in effect and for all practical purposes, where there is a consolidation of a town school and township school or a township school and a city school of the fifth class, makes such consolidated school a town school corporation or a city school corporation. This was evidently the intention of the legislature.

"* * *

"* * * Moreover, consolidated schools partake of the form and character of town and city schools. A township school is governed entirely by the trustee and county superintendent while a town or city school is governed by the trustees and city superintendent of schools. A consolidated school is clearly not a township school as recognized by law.

"* * * Under the law and facts as presented, the appellee Ray Allen is entitled to be recognized as permanent teacher of said consolidated schools."

The above case has never been modified, distinguished, or overruled by the Supreme Court of Indiana and stands as the last expression of the law applicable to your question. Therefore, it is my opinion that your question should be answered in the affirmative.

AUDITOR OF STATE: In re: Sale of small island in Wabash River near Lafayette.

September 4, 1943.

Hon. Richard T. James,
Auditor of State,
State House,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an opinion as to the status of an island in the Wabash River near Lafayette, improved and occupied since 1940 by Frank McCoy and taxed to him. Mr. McCoy holds the land in behalf of the Big Four Railway Club. The island was formed about 1913 and was never sold by the state. It appears that the high water of 1943, which might be called an avulsion, flooded the island and filled in a
channel so that at this time when the river is at low water, the island is joined to land used as a farm and owned by another individual.

In a former opinion from this office, this particular island and the problem of state ownership was considered, and it was ruled that the Wabash was a navigable stream and that the island belonged to the State of Indiana.

Opinions of Attorney General (1941), p. 282;
See also Opinions of Attorney General (1933), p. 538.

It was further ruled that land held by the state belonged to all the people and could not be sold except in cases where the land could be disposed of without detriment to the public interest in the land and waters remaining.

The Attorney General’s Opinion on the subject of the McCoy Island, as above indicated, is found in the Opinions for 1941, page 282.

Under the state of facts upon which this opinion is based, the island is not an accretion to any riparian owner.

“Where an island springs up in the midst of a stream, it is an accretion to the soil in the bed of the river, and not to the land of the riparian owner, although it afterward becomes united with the mainland, * * *”

45 C. J. 527.

“Accretion is always a gradual and imperceptible process. * * *”

45 C. J. 523.

“* * * Accretion is the process of gradual and imperceptible increase of land caused by the deposit of earth, sand or sediment thereon by contiguous waters, and is held to be a source of title. 1 Am. and Eng. Ency. Law (2d ed.) 467; Tiedeman, Real Property Sec. 685; Anderson’s Law Dict. * * *”

Irvin v. Crammond (1914), 58 Ind. 540, 542.

As before stated, the facts in this case indicate that the river created an avulsion. 45 C. J. 530, 531. This does not change title to the former bed of the stream.
"'Avulsion,' as already defined, does not divest the title to lands covered, or uncovered, or shifted by the action of the stream; nor confer title to lands uncovered by the water. * * *

45 C. J. 531, 532; See Note 17, 45 C. J. 531, 532.

I assume from your letter and the Opinion of 1941 that the McCoy Island is land that can be sold and conveyed by the state. The method of procedure to be followed by the state in selling and conveying land is referred to in the above cited Opinion of 1941 and reference is there made to the governing provisions of the Statute found in Burns' 1933 Indiana Statutes Annotated, Section 62-206 to Section 62-216.

STATE BOARD OF TAX COMMISSIONERS: See opinion to Wm. Hostettler under date of August 19, 1943.

September 4, 1943.

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

Dear Judge Bedwell:

This will acknowledge receipt of your letter dated August 27th, 1943, which reads as follows:

"We have a copy of your official opinion of August 19th, 1943, addressed to Hon. William Hostettler, representative of Greene County, pertaining to the power of the Board of County Commissioners to revise or alter the estimates submitted by County Officials in the formulation of the budget of the County for the ensuing year. Because of the importance of the matters involved to this Board in its action upon budgets, we would like an official opinion answering these specific questions:

"(1) Under the provisions of Chapter 45, Section 1, on page 279 of the Acts of the Gen-