"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-
eral Assembly for 1937, the several public officers of County may appoint deputies and other assistants to be paid by the County, but the number thereof is to be approved by the Board of Commissioners of the County. Such section of such Act further provides, 'The number of such other additional deputies and assistants shall be determined by each of such county officials as hereinabove named, subject to the approval of the Board of County Commissioners, both as to full time and part time employment and said Commissioners shall make recommendations to the County Council as to the amount of salary that each of said deputies and assistants shall receive.' If a County official files an estimate of the expenses of operating his particular office and includes therein a stated number of deputies which number has not been approved by the Board of County Commissioners, would such Board have the power to revise such estimate before it becomes a part of the published budget and eliminate estimated expenditures for deputies and assistants that the Board of Commissioners have not approved and does not approve?

"(2) If County officials in their filed estimates for the purpose of making up the County budget exceed statutory limitations or omit mandatory items which are required to be paid under provisions of statute, can the County Commissioners revise such estimates for the purpose of published budget so that those items which exceed statutory limitations are reduced to the amounts specified by statute and so that mandatory items that are omitted will be included in the published budget?

"(3) After a County budget has been made up and published, can the County Council by three-fourths vote or otherwise increase any published item and make appropriations for
any item or items that are in excess of the amounts stated in the published budget?

"(4) Can the 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 when it is making appropriations for items that appear in a published budget make appropriations for greater amounts than those stated in the published budget or make appropriations for items that have been omitted from the published budget.

"We would appreciate an official opinion upon these questions at your earliest convenience."

The matters referred to in your letter were not mentioned, or considered, in my official opinion of August 19th, 1943, addressed to Hon. William Hostettler, Representative of Greene County, Indiana, 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.

The Budget Law, Chapter 150, Acts 1935, Burns' Pocket Supplement, Section 64-1331, is a later Act than most of the sections of the statutes referred to in my opinion of August 19, 1943, and stands as the last expression of the Legislature in the matter of establishing the budgets, tax levies and rates. Therefore, under the well settled rules of statutory construction the former statutes must be construed as modified by the express provisions of the Budget Law, when there is any conflict between such statutes.

Referring to your specific questions, we find that Chapter 45, Section 1, Acts 1937, Burns' Pocket Supplement, Section 49-1002, expressly provides the Board of County Commissioners shall approve of the number of deputies and other assistants to be appointed by the several public officers of the county, and said Board of Commissioners shall make recommendations to the county council as to the amount of salary that each of said deputies and assistants shall receive.

(1) In view of the express provisions of this statute it is my opinion that your first question must be answered in the affirmative.
(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: