sity Square in Indianapolis shall not be sold under the provisions of this act."

From your letter and the correspondence it appears also that the twenty acre tract of land has not been set apart by law for State purposes. Under these conditions the twenty acres of land may be sold in accordance with the provisions of the above statute to which you refer.

STATE BOARD OF ACCOUNTS: Township assessors, salary of certain classes.

October 4, 1943.

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

Dear Mr. Jensen:

This will acknowledge receipt of your letter dated September 30th, 1943, which reads as follows:

"At the request of the Assessor of Washington Township, Marion County, I would like to have your opinion on the amount of salary that such township assessor is entitled to under the present statute.

"We have been of the opinion that Section 136 of Chapter 59, Acts of 1919 (Burns' R. S. 64-1003) controls the salary to be received by township assessors of the class of Washington Township. It is the assessor's opinion that he comes under the provisions of Sec. 1 of Chapter 215, Acts of 1935 (Burns' R. S. 64-1005). Washington Township has a population of 42,978 and a valuation in excess of $93,000,000."

Burns' R. S. 1933, Section 64-1003, in part reads as follows:

"* * * And provided, further, That each assessor in any township in this state containing a population of over one hundred thousand (100,000) and not over two
hundred thousand (200,000), as shown by the last preceding United States census, or in any township where the assessed valuation, as shown by the last preceding assessment, amounts to thirty million dollars ($30,000,000) of taxables or more, shall receive for the time he is necessarily engaged in the discharge of his official duties, the annual salary of three thousand dollars ($3,000), and such payment shall be deemed payment in full for all services of whatever kind he shall perform as such assessor, he being required to keep his office open every working day in the year."

In view of the fact that Washington Township has a population of 42,978 and a valuation in excess of $93,000,000.00, the township assessor of Washington Township clearly comes within the provisions of the above quoted statute and it is my opinion that his salary is governed by this statute.

I have carefully read and considered Burns' R. S. Pocket Supplement, Section 64:1005, which is Section 1 of Chapter 215, Acts 1935, and I am unable to find any language in this statute which would govern the salary of the assessor of Washington Township, Marion County, Indiana. In conclusion, it is my opinion that the salary of the assessor of Washington Township, Marion County, Indiana, is controlled by the provisions of Section 64:1003, supra.

STATE BOARD OF ACCOUNTS: Change of venue, fees in change of venue cases.

October 5, 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 July 16, 1943, relative to the taxation of costs in change of venue cases, which reads as follows: