accrued to and be assumed by the new consolidated school corporation. And the title of such property shall pass to the consolidated school corporation, and such debts shall be assumed and paid by such new consolidated school corporation, and all the privileges and rights conferred by law upon the school township shall be and are granted to this new consolidated school corporation.”

Your question is clearly answered by this statute, and the township must assume the bonded indebtedness.

STATE BOARD OF ACCOUNTS: Allowance for burial of soldiers, sailors or marines in active service of the army or navy; whether the Board of County Commissioners is authorized or required to make an allowance for the expense of such burial.

February 19, 1942.

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

Dear Sir:

Your letter of February 3 has been received wherein you ask my opinion upon the following question, to-wit:

“1. Is the board of county commissioners of the county of the residence of any soldier, sailor, or marine in the active service of the army or navy of the United States, authorized or required to make an allowance for the expense of the burial of such soldier, sailor, or marine, in the event of death while in such active service:

“(a) In the event such soldier, sailor, or marine had never been honorably discharged?
“(b) In the event such soldier, sailor, or marine, before the period of the present service, had been in the service and had been honorably discharged?”

In answering this question, we direct your attention to Section 59-1009, Burns' Indiana Statutes Annotated 1933, which is in the following words and figures, to-wit:

“Whenever any honorably discharged soldier, sailor, or marine who may have, at any time, served as a regular or volunteer soldier, sailor, or marine in the army or navy of the United States, or the wife or widow of any such soldier, sailor or marine, resident of any county of this state, other than the inmates of the Indiana State Soldiers' Home or the National Military Home in Grant County, shall die, upon claim filed by any interested person with the board of commissioners of the county stating the fact of such service, death and discharge, and that the body has been buried in a decent and respectable manner in a cemetery or burial ground, such board of commissioners shall investigate, hear and determine such claim like other claims filed for allowance by them, and if the facts averred are found to be true, such board shall consider, also, the tribute of respect due to such soldier, sailor, or marine and make allowance of such claim in a sum not exceeding seventy-five dollars ($75.00) for service rendered and material furnished in care of such body and such burial: And be it further provided, That, in case of such death and burial, (if) it is averred in such claim and proven that, from actual necessity, a burial place, not to exceed the sum of twenty-five dollars ($25.00) for the body of such soldier, sailor, or marine, or the body of the wife or widow of such soldier, sailor, or marine, was purchased in any cemetery, such board shall make further reasonable allowances in payment, for such burial place, and such allowance, in either or both cases, shall be paid from the funds of such county as now provided by law.”

In light of the provisions of the above quoted section, I believe that the board of county commissioners would not be
authorized or required to make the allowance provided for unless a claim was filed with the commissioners showing:

1. The service of the deceased as a regular or volunteer soldier, sailor, or marine in the army or navy of the United States.

2. The deceased was honorably discharged from such service.

Coming now to your specific questions, it is my opinion that your question designated "(a)" should be answered in the negative. It seems to be the clear intention of the provisions of this statute that it applies only to soldiers, sailors, or marines who have been honorably discharged and who, at the time of their death, were no longer in active service.

In answer to your question designated "(b)" I am of the opinion that if the soldier, sailor, or marine was, at the time of his death, in active service, the board of county commissioners would not be authorized or required to make an allowance for the expense of the burial of such service man. It is my opinion that the language used in the act is clear and unambiguous and applies only to men who have been honorably discharged and who are not at the time of their death in active service.

This conclusion is strengthened by the knowledge that the Congress of the United States of America has legislated to provide for the proper burial of all men in active service. (See U. S. C. A. Title 10, Sec. 916, a to d, inclusive.) In the absence of clear and express language, therefore, I am of the opinion that it should not be assumed that the Indiana legislature intended to duplicate the burial allowance made by the Federal Government.