strictly construed against the exemption. I think if that rule is applied to the present questions there is very little, if any, doubt as to what the answer should be. Instead of a strict construction, it seems to me that it would require a very liberal construction to enable me to say that the judgments referred to in your questions are not subject to the intangibles tax. For the reasons herein given it is my opinion that such judgments are subject to the tax.

Both questions are answered in the affirmative.

ANATOMICAL BOARD: Dead bodies claimed by anatomical Board.

June 24, 1940.

Dr. Burton D. Myers,
Secretary State Anatomical Board,
Bloomington, Indiana.

Dear Sir:

I have before me your letter of June 20, 1940, wherein you request an interpretation of the provisions of Section 2, Chapter 31, Acts of 1903, a copy of which act, with certain underlinings, you have enclosed with your request.

As previously stated in official opinions upon this act, the authority of the Anatomical Board to obtain unclaimed bodies was not repealed or altered by the passage of Section 17, Chapter 69, Acts of 1927. See Opinions of the Attorney General, 1933, at pages 521 and 587; and Opinions of the Attorney General, 1934, page 110. However, the general limitations, as imposed by the 1903 act, still must govern the claiming of bodies by your board.

The general language of Section 2, granting the authority to obtain bodies from state and municipal institutions, reads as follows:

"It shall be the duty of every public officer, agent and servant, and every officer, agent and servant of any and every county, township, city, town, village, or other municipality, and of any and every almshouse, poorhouse, prison, morgue, hospital, asylum, jail, lockup, stationhouse, workhouse or other public institution and of any and every charitable or benevolent institu-
tion supported in whole or in part at public expense, having in his or their possession, charge or control the dead body of any person not claimed by any relatives or legal representative, as hereinafter provided, and which may be required to be buried at public expense or the expense of any one of such public institutions, excepting only the dead bodies of such persons as shall have died with smallpox, diphtheria or scarlet fever, and they are hereby required to notify said anatomical board or such person as may be designated by the said board or its duly authorized officer or agent, whenever any such body or bodies come to his or their possession, charge or control for burial at public expense, or the expense of any one of such institutions. And every such officer, agent and servant shall, upon application by said anatomical board or its agent, without fee or reward, deliver such body to said board and permit said board and its agents and the schools and colleges, physicians and surgeons from time to time designated by them, who may comply with the provisions of this act, to take and remove the same. The notice aforesaid shall be given in writing and forwarded to said anatomical board within twenty-four hours after said officer, agent or servant comes into possession, charge or control of said body for burial, and shall include such material information as said anatomical board may designate. But no such body shall be delivered if within the time specified above and before actual delivery any person claiming to be and satisfying the officer in charge of such body that he is a relative to the deceased or a duly authorized representative thereof shall claim the said body for burial, but it shall be surrendered for interment, or if the deceased person was a traveler who died suddenly, except said traveler belongs to that class commonly known as tramps, the said body shall be buried.”

This language permits only one conclusion: that the legislature intended that the only bodies which may be claimed by the board are those which are not claimed by relatives and those bodies which the laws of this State do not require to
be buried at public or institutional expense. Regardless of who is to stand the expense of interment, the final sentence of the section prohibits the delivery of a body to the board if some relative or representative thereof "shall claim the said body for burial." The statute is silent as to where the expense may rest in case of such burial. Such being the case, the board would have no authority to receive a body where the body was claimed for burial, regardless of where the expense of such interment might ultimately rest.

By the provisions of Section 3, Chapter 116, Acts of 1935, the following is provided:

"Every county shall maintain a county asylum, in addition to any other charitable institution permitted by law, and shall relieve and support therein such poor and indigent persons, lawfully settled in the county as may have been placed there by the overseers of the poor, and may contract with other charitable institutions located in the state for the relief and support of the poor maintained therein as a public charge of said county, and may levy taxes for such purposes. The county council shall appropriate and the board of commissioners in each county shall advance to the township trustees the money necessary for the relief and burial of the poor in each township, which shall be accounted for and repaid to the county treasury as hereinafter provided."

The provisions of the foregoing section, passed subsequent to any of the acts heretofore considered, would by its mandatory language require all township trustees, at township expense, to bury all paupers having a legal situs within their townships. The fact that a person died in a state or municipal institution would not, in my opinion, remove such person from those classified as paupers. Such being the case, it would appear that a legal means is available for the interment of all bodies claimed for burial, and that your board could have no claim to any body which relatives desired to have buried, regardless of the immediate financial ability of such relatives or claimant to pay for the interment.

In view of the foregoing, it is my opinion, after considering Section 2, Chapter 31, Acts of 1903, and all matter in pari
that the Anatomical Board may, upon application, obtain all unclaimed bodies from such institutions as are listed in said act.

INTEREST: County's liability for interest on unloaned cemetery trust funds.

Cemetery Trust Funds: Liability of county for delinquent interest or interest on unloaned funds.

Delinquent Interest: On loans of Cemetery Trust Funds—Liability of county for same.

July 18, 1940.

Honorable C. R. Benjamin,
Member of Indiana State Board of Tax Commissioners,
Indianapolis, Indiana.

Dear Sir:

I have your inquiry concerning Sections 21-214 to 21-216, Burns' Ind. St. Ann., 1933, wherein provisions are made for county commissioners to accept bequests and donations of funds to be held in trust for the care of cemeteries.

You ask:

"1. In the case of a county with such cemetery funds in trust, and such funds loaned, and interest delinquent on such funds, is the county general fund required to pay such delinquent interest to the cemetery association before the county has collected same?

"2. In the case of a county with such cemetery funds in trust, and such funds not loaned, is the county general fund required to pay five per cent interest on such idle money to the cemetery association?"

The following language contained in the above sections of the statute requires consideration:

"All such moneys so received by the county commissioners shall be loaned by the county auditor in like manner as the common school fund is loaned and at the same rate of interest." (Sec. 21-214.)