

cers of the school corporation in which such passengers reside. The spirit and purpose of this legislation was to guarantee the safety, not only of the passengers themselves, but also of all other persons using the highways of the state. No doubt the legislature had in mind the added danger because of the size of such commercial vehicles generally, and also the fact that in cases of passenger carriers, the lives and safety of numerous persons are involved. Both of these circumstances are existent in the case of school busses. In the absence of any express exemptions for such conveyances, and having in mind the purpose which motivated this legislation, I am of the opinion, that sections 4 and 5, *supra*, are applicable to school busses.

ACCOUNTS, BOARD OF: Taxpayers—whether moneys due from county funds shall be applied on delinquent taxes.

August 22, 1933.

Hon. William P. Cosgrove,
State Examiner,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter as follows:

“Considering the provisions of chapter 30, page 149, Acts of 1933, in providing that a taxpayer may take advantage of the moratorium provision of the law in payment of such taxes and has met the requirements of the act in that regard and will be entitled to payment of his delinquent taxes over a period of ten years as the law provides, and considering the provisions of section 14261, Burns R. S., 1926, in providing that the treasurer of a county shall apply any moneys due from the county to the taxpayers upon payment of such delinquent taxpayers’ taxes, will you please render your official opinion as to whether if such taxpayer has moneys due from the county funds, same shall be applied upon his delinquent taxes, or may such taxpayer be paid such moneys due him and be entitled to the moratorium without having such moneys applied to his delinquency?”

In my opinion, if a taxpayer has availed himself of the moratorium provided by chapter 30 of the Acts of 1933, and has elected to pay certain delinquent taxes in twenty equal installments as therein provided, he is not required to submit to a deduction therefrom of moneys due him from the taxing unit until and unless there is money *due* from him for taxes under the terms of the moratorium and then only to the extent of the amount due. A taxpayer's right to avail himself of the moratorium as provided in said chapter 233, does not depend upon his ability to pay or upon the existence or non-existence of debts due him from the taxing unit.

WORLD WAR COMMISSION: Validity of contract entered into by War Memorial Board and Moynahan Investment Company.

August 22, 1933.

Mr. Frank H. Henley,
Secretary, Indiana World War Commission,
Indianapolis, Indiana.

Dear Sir:

1. I have before me, your request for an opinion concerning the validity of a contract entered into by the War Memorial Board and the Moynahan Investment Company and T. A. Moynahan.

2. Secondly, what rights exist to the contractor, architect and other interested parties, and the validity of an assignment of such rights as security for a loan from the Federal Government for the purpose of the immediate completion of the project.

The legislature in the Special Session of 1920 by section 50 of the acts of such special session authorized the trustees of the Indiana War Memorial by section 7 of said act to enter into contract for the construction of the World War Memorial. It is my opinion, that the provisions of this act are sufficient to enter into the contract of September 15, 1931, for the completion of the World War Memorial.

Sections 14 and 15 of this act of 1920, were amended in 1925 and 1931, making appropriation of a certain tax levy for the payment of the construction of this memorial. The appropriation provided for in the act of 1930 as amended becomes a