It is our opinion that the phrase "at any time hereafter" as used in the pertinent portion of the act (section 1) merely refers to the time within which the statute is to be effective, and does not extend the time within which "a teacher's contract for further service" may be executed. The phrase "at any time hereafter" means in this usage "at any time after the act becomes effective."

The interpretation given in the official opinion of the attorney general under date of March 20, 1929, in considering a similar question is applicable to the present act. We affirm that the five successive years must have been immediately prior to and consecutive with the year of entering into the "contract for further service."

GOVERNOR: Whether any action may be taken in special cases to postpone town elections during 1933 in cities that become towns pursuant to Chapter 233 of the Acts of 1933.

April 12, 1933.

Hon. Wayne Coy,
Under-Secretary to the Governor,
Indianapolis, Indiana.

Dear Sir:

Your recent communication addressed to this office asks for an opinion upon a question as to whether any action may be taken in special cases to postpone the town elections during the year 1933 in such cities as have become towns under the provisions of Chapter 233 of the Acts of 1933, which became a law under its emergency clause upon approval by the Governor on March 9, 1933.

Repying thereto, I call your attention to section 2 of the act referred to, which reads as follows in part:

"All present civil cities with a population of less than three thousand as shown by the last preceding United States census shall, on and after 12 o'clock noon of the first Monday in January, 1934, become civil towns, and shall operate thereafter under the provisions of the laws pertaining to the government of civil towns: Provided, That at the elections held in the year 1933 for nomination and election of town officers,
such cities which become civil towns under the provisions of this act, shall nominate and elect such officers as are provided by law for government of civil towns, which election of officers shall be in conformity with the requirements of Chapter 41 of acts of the general assembly at the session of 1917, approved February 28, 1917."

You will notice from the language of the act as passed, that there is no provision for the waiving of any of its provisions and that it is mandatory in changing cities of less than 3,000 to the classification of towns and in requiring that an election shall be had during this year for the selection of town officers to assume their duties on the first Monday in January, 1934.

The fact that no provision was made in the budget last fall would not affect the mandatory features of this law, since the proper appropriation may be made to cover the emergency as other special emergency appropriations are made, and in the event that there should not be sufficient funds in the general fund of the municipality, there is a provision in the laws of Indiana for the temporary borrowing of money in anticipation of current revenues already assessed and levied and not yet collected, which would take care of this emergency. As a matter of fact, it is my impression that there will be some revenues coming in to the general funds of cities and towns under the new laws, that were not contemplated when the budget was made up last fall, which could be properly used for such purpose in the event a special emergency appropriation is made as suggested in this letter.

May I reiterate, however, that there is no provision in the law by which any exception can be made for any municipality which becomes a town.