mal school or assisting in teaching therein, but made it a mis-
demeanor for any county superintendent so to do.

We are therefore answering your question that a county
superintendent can not legally teach a two hour course in
Goshen College.

ACCOUNTS, BOARD OF: Legality of the county auditor of
Clay County issuing warrant in favor of The River
Bottom Improvement Company.

January 13, 1933.

Mr. Lawrence Orr,
State Examiner,
State Board of Accounts,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of January 10th, asking my
opinion as to the legality of the county auditor of Clay County
issuing a warrant in the sum of $454.56 in favor of The River
Bottom Improvement Company, to which inquiry, you attached
a letter addressed to you by the auditor, as well as a copy of
the resolution adopted by the directors of The River Bottom
Improvement Company, which resolution had been placed in
the auditor's hands at the time the company made the request
that the auditor issue the warrant.

While the resolution filed with the auditor is perhaps open
to some objections, it is my opinion, that it complies sub-
stantially with the provisions of chapter 165, Acts of 1913
(Burns 1926 Annotated Statutes, section 9591, et seq.), which
act deals with the drainage of lands and the operation of
pumping stations in furtherance of the purpose of the act.

I note that there are delinquencies in excess of $1100 by
virtue of unpaid assessments heretofore made on the lands in
which The River Bottom Improvement Company operates, yet,
I find no legal objection to the issuance of the warrant for the
current operation expenses of the pumping station and the
levying of the tax against the property in compliance with
the resolution. Such procedure seems clearly authorized under
the provisions of section 29 of the act.

I conclude that the issuance of the warrant is lawful, and
return herewith the auditor's letter and resolution, as you re-
quested.