by the county council. The act above referred to, becomes effective on January 1, 1934.

You do not make it entirely clear as to whether the above procedure was followed, but if there was a written request from a majority of the township trustees acted upon by the county council which fixed the salary at $1,800 per year, that salary would be legal in my opinion. However, if an appropriation of $1,800 was made pursuant to a published budget of a lesser amount, the appropriation would not be valid as to the excess and would require further action. Burns 1929 Supplement to Burns Annotated Indiana Statutes of 1926, section 14239. This, I think, answers your first question.

Your second question is answered in the negative.

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INSURANCE COMMISSIONER: Insurance—eligible deposits, whether commissioner may adopt rules governing same under section 3 of chapter 148 of Acts of 1933.

September 14, 1933.

Hon. Harry E. McClain,
Commissioner of Insurance,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter submitting the following question:

"Does section 3 of chapter 148 of the Acts of 1933 give to the insurance commissioner the right to adopt such regulations as he may see fit as to securities eligible for deposit?"

The section referred to, insofar as necessary to an answer to your question, is as follows:

"Sec. 3. The insurance commissioner is hereby authorized to adopt and promulgate, from time to time, such rules and regulations as may be deemed necessary for the purpose of establishing safe and sound methods for the transaction of business by life insurance companies and for the purpose of safeguarding the interests of policyholders, creditors and shareholders respecting the withdrawal or payment of funds in times of emergency." (Our italics.)

I think the above provision authorizing the making of rules and regulations, is limited to rules and regulations "respecting the withdrawal or payment of funds in times of emergency."

Your question is answered in the negative.

UNEMPLOYMENT RELIEF COMM.: Poor relief—authority of township to make levy for poor relief in excess of amount required to repay county advances—whether poor relief authorities may furnish transportation, to high school, to children of indigent families.

September 15, 1933.

Hon. Wm. H. Book, Director,
Governor's Commission on
Unemployment Relief,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter submitting three questions relating to the subject of poor relief. The first question is with reference to the right of the township, or upon the failure of the township, the right of the county to make a levy for poor relief in excess of a sum sufficient to reimburse the county for the funds previously advanced. The plan of poor relief under the statutes of the state is both a county and a township plan. However, as applied to the question which you submit, the plan requires the county to advance to the respective townships thereof, the funds necessary to enable the township to discharge its poor relief obligations. These advancements are then reimbursed to the county through the medium of a township levy, it being provided that, if the township fails to make the levy, the county auditor is authorized and required to do so. It is, of course, not possible that a levy can be so made as to exactly reimburse the county in any given case, but I think the law contemplates that the levy and the amount to be raised must bear a reasonable relation. In my opinion, a grossly excessive levy could be enjoined at the instance of a taxpayer.

Your second question is as to whether vendors of relief supplies holding unpaid claims against a county may pay their taxes by having the county issue a warrant in payment of their claim and thereupon tendering said warrant to the