to the conclusion that municipally owned utilities in certain cities are to be under the management of the board of public works and safety.

However, the Supreme Court in the Long v. Kinney case did not decide that in all fourth class cities, a board of works and safety should assume control of the cities' utilities. The opinion says that Chapters 190 and 233 of the Acts of 1933, which became laws on March 8 and March 9, respectively, are not necessarily in conflict, but may be harmonized. This means that where a city has had a board of public works under the 1905 law, or has recognized a board of public works and safety under the provisions of Chapter 233 of the 1933 Acts, its municipally owned utilities must be operated and controlled by the board of public works and safety, but where there has been no such boards, the city has some discretion in the method of managing its utilities as stated in Section 19 of said Chapter 190.

Subject to what I have just said, your question is answered in the affirmative.

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PACKERS AND STOCKYARDS DIVISION: Livestock license fee—No power to refund unused portion.

June 18, 1936.

Geo. H. Newbauer, Director,
Packers and Stockyards Division,
Department of Commerce and Industries,
Indianapolis, Indiana.

Dear Sir:

Receipt is acknowledged of your request of May 28, 1936, on the following:

"On May 29, 1935, we issued a license to J. B. Miller and Company, Frankfort, Indiana, as a buyer of livestock. Mr. Miller paid the annual fee of $125.00 for this license. On November first, the above license was returned to us and the operation of buying livestock by Mr. Miller was terminated on that date.

"J. B. Miller and Company are now asking us to refund to them for the unexpired term of this license. This Department operates under Chapter 203 of the Acts of the 1935 General Assembly."
"Please advise us if, in your opinion, it would be legal to pay this refund. An early reply will be greatly appreciated."

Section 5, Chapter 203 of the Acts of 1935, makes provision for the fee to be paid annually for a license to operate as a buyer of livestock. The last three lines of said Section read as follows: "Such license shall not be issued for a longer period than one year and shall expire at the end of one year subsequent to the date of issue." This latter quoted portion is the only part of said Act bearing on your question. Said Chapter nowhere makes provision for refund for unused portion of license fee and in the absence of such provision for rebate the Department is not bound nor permitted to pay back any unused portion of the fee.

SINKING FUND FOR PUBLIC DEPOSITS: City Sinking Funds—Whether they should be deposited as other public deposits.

June 20, 1936.

Mr. Ross Teckmeyer,
Secretary, Sinking Fund Division,
Department of Treasury,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of June 2, 1936, submitting the question as to whether the public depository act of 1907 or the new depository act of 1935 repealed the sections of the city sinking fund act providing for the selection of a depository for the deposit of said funds.

Chapter 17 of Title 48 of Burns Indiana Statutes Annotated, 1933, contains the provisions of the statutes creating and providing for the administration of the city sinking fund for the gradual extinguishment of the bonded indebtedness of any city. Section 48-1706 provides that the sinking fund commissioners during the month of June of each year shall take steps for the selection of the depository of that fund upon the basis of bids to be received by them. The new 1935 public depository act, which is Chapter 70 of the Acts of 1935, pro-