AUDITOR, OFFICE OF: Annual appropriation—Whether appropriation to Northern Indiana Muck Crops Association, Inc., should be construed as applying to fiscal or calendar year.

June 23, 1936.

Hon. Laurence F. Sullivan,
Auditor of State,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter as follows:

"Will you please give us your official opinion as to whether the following Section taken from the Acts of 1935, page 1553, Chapter 324, should be construed as referring to the fiscal year when it says, "‘the sum of $10,000.00 is hereby appropriated annually out of any money in the general fund of the state treasury not otherwise appropriated, to the Northern Indiana Muck Crops Association, Inc.’"

In the absence of any specific statement upon the subject, in my opinion, the term "annually" as above set out refers to the fiscal year rather than to the calendar year. The Act referred to, however, contains an emergency provision putting it into effect immediately upon its passage, which would have the effect of making the appropriation available upon the effective date of the Act.

LIBRARY AND HISTORICAL DEPT., INDIANA: Library property—Legality of transfer from city or town board of education to Library Board.

June 27, 1936.

Hazel B. Warren, Chief,
Extension Division,
Indiana State Library,
Indianapolis, Indiana.

Dear Madam:

I have at hand your request for an official opinion on the question of whether or not library property may legally be transferred from the board of education to the library board.