propriety of the improvement, nor the issue and sale of bonds hereunder, nor the levy of taxes therefor shall be subject to the review or approval of any board or officer other than those herein expressly mentioned."

Acts of 1933, page 998.

In my opinion, the above Section of the Act deprives the State Board of Tax Commissioners of all jurisdiction with respect to the issue and sale of bonds as provided in said chapter.

The petition accompanying your request vigorously assails Chapter 206, *supra*, claiming that said chapter is unconstitutional. Various grounds of unconstitutionality are set out in the petition. I do not think these questions, however, are for the State Board of Tax Commissioners to determine. They are questions which should be addressed to a court having jurisdiction.

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**MOTOR VEHICLES, BUREAU OF:** Whether County Clerk is required to furnish copies of judgments against motor vehicle operators without extra compensation.

February 17, 1936.

Mr. Benjamin Friedman,
Director, Financial
Responsibility Division,
State House,
Indianapolis, Indiana.

Dear Sir:

This is in reply to your letter of February 7th, requesting an opinion as to the duty of a county clerk in furnishing copies of certain judgments against motor vehicle operators and owners to the Department of Treasury, and, as to compensation for such copies. The Financial Responsibility Act of 1935, (Chapter 113, page 412, Acts of 1935), requires a report of judgments in excess of $75.00 for damages on account of personal injuries, or damage to property etc., resulting from the ownership, maintenance, use or operation of a motor vehicle.
The applicable provision of the Act is as follows:

“(d) It shall be the duty of the clerk of the court, or of the judge of a court which has no clerk, in which any such judgment or order is rendered or other such action taken to forward immediately to the department a certified copy of such judgment, order or record of other action of the court which shall be prima facie evidence of the conviction, plea or other action therein stated. In the event that the person so shown to have been convicted, pleaded guilty or forfeited bail or collateral appears to be a non-resident of this state, the department shall transmit a copy of such certified copy, certified to by him, to the official in charge of the issuance of motor vehicle operator's licenses, chauffeur's licenses and registration certificates of the state or province of such non-resident.”

Acts of 1935, Chapter 113, Section 2(d), p. 415. See also: Sec. 3(d) of the above Act.

Your inquiry is:

“A county clerk of this State has failed to make such certifications to this office for the reason that no provision is made for the payment of such certified copies of judgments. This department is desirous of knowing whether or not it is mandatory for the clerk to prepare and forward such certified copies to this department without compensation therefor?”

As to your first question, I am of the opinion that it is a mandatory duty of the clerk to make and furnish such copies to your department. The copies called for by the law are not for any private purpose. The reports are necessary to the Department of Treasury to enable it to carry out its statutory public duties in the handling of financial responsibility matters in connection with motor vehicles. It is true that the statute makes no provision for special compensation to the clerk or judge for making the required copies. However, this was a matter for the consideration of the legislature. The law-making body was within its rights, when it put an additional duty on a public officer, and it was not necessary for the validity of the law, that extra, or additional compensation be allowed.
The existing fee and salary laws do not contemplate any extra compensation or fee to a county official, except where some particular statute authorizes the extra fee.

Applegate v. State ex rel., 205 Ind. 122.

The salary of county officials, as fixed by statute, takes into account the population of the counties and the amount of work of the office of the clerk of the circuit court. However, should the duties of that office become so heavy that additional clerical assistance is needed, the Board of County Commissioners, within a range permitted by law, has discretion to provide additional clerical help.

REFORMATORY, INDIANA: Sentence, prison—Commencement of service of sentence in case where convict was erroneously sentenced to State Prison and later resented to Reformatory after period of confinement in State Prison.

February 21, 1936.

Hon. A. F. Miles,
General Superintendent,
Indiana Reformatory,
Pendleton, Indiana.

Dear Sir:

I have at hand your letter of February 19, 1936, relative to the time of commencement of the service of sentence of one Delphis Broadwell, Prisoner No. 25722. Your letter and the attached commitment show that this prisoner was originally sentenced on July 5, 1935, to a term of five (5) years in the Indiana State Prison on his statement that his age was thirty (30) years, but that the prisoner was later returned to the Gibson Circuit Court and resented to the Indiana Reformatory for a term of two to five years when it was found that he was only twenty-six (26) years of age. Your specific inquiry is whether the prisoner’s service of his sentence should be deemed to have started from the date of his commitment to the Prison or the date of his resentence and commitment to the Reformatory.

In my opinion the service of the sentence in this case would be deemed at law as having commenced at the time of the