the Commission on Unemployment Relief that an emergency exists for such expenditure.”

It will be noted from the above statute that there is now available certain funds in the state treasury that may be used "for the purpose of furnishing financial and other relief to the needy and distressed people having a legal settlement in this state, and for the purpose of relieving the hardships resulting from unemployment in this state."

I understand that a loan of $100,000.00 is desired in order that food orders heretofore issued may be paid for and that said loan will be repaid from the proceeds of a bond issue to be issued by the County Commissioners of St. Joseph County, under and pursuant to provisions of chapter 117, Acts of the Indiana General Assembly of 1935.

It is my opinion that the Governor's Commission on Unemployment Relief has authority to use the funds appropriated in the Act in any manner which in their judgment will tend to relieve the hardships resulting from unemployment in this state and accordingly have authority to make this loan, provided that the Board of Commissioners of the County of St. Joseph take such steps as are by law required to negotiate loans.

ACCOUNTS, STATE BOARD OF: Townships. Power to consolidate; Trustees of annexed township.

March 17, 1938.

Hon. W. P. Cosgrove,
State Examiner,
State Board of Accounts,
Indianapolis, Indiana.

Dear Mr. Cosgrove:

This will acknowledge receipt of your letter of March 17, in which you submit the following questions with reference to the annexation and abolition of townships:

“(1) Can a Board of County Commissioners enter an order at this time, making such consolidation or annexation effective on January 1, 1939?
“(2) In the event that the Board of County Commissioners would make such annexation effective on January 1, 1939, and a trustee is elected at the November election in each of the two townships and they qualify, what rights would the trustee of the annexed township have, after January 1, 1939?

“(3) If the townships are consolidated or the annexation becomes effective at once, is the trustee of the annexed township entitled to his salary from the date of such annexation to the end of his term of office?

“(4) If the one township is annexed to the other, would such annexation jeopardize, in any way, the rights of the voters in the annexed township?”

Replying to your first question, your attention is directed to Section 26-701, Burns’ Indiana Statutes, 1933 Revision, which gives the Board of County Commissioners in each county authority to make such alterations in the numbers, names and boundaries of townships which they deem proper. It is my opinion, therefore, that they have the authority to order the abolishment of townships and make the same effective on January 1, 1939.

In answer to your second question, provisions of Section 29-1901, Burns’ Indiana Statutes, 1933 Revision, are to the effect that the term of office of trustee elected at the general election of 1938 does not begin until the first Monday in January, 1939. Since the township is abolished effective January 1, 1939, there would be no office of township trustee for the abolished township. Accordingly, there could be no election held for such office at the general election of 1938. In the event an election were held in 1938 the abolishment of the office automatically terminates the rights of the official, since the office of township trustee is not a constitutional office. Such elected trustee would accordingly have no rights in and to such non-existing office. This answers your third question also.

In answer to your fourth question, the changing of the township lines or the abolishment of the township does not affect the rights of the voters resident therein.