prisoners serving under indeterminate sentences. On July 30, 1938, which date will mark the expiration of the minimum of ten years of his sentence, he will be eligible for discharge by the prison parole board or for any other disposition of the case that they choose to make in the light of this recent parole violation. You are directed to change the records of the institution in the Newby case in conformity with this opinion, and are instructed that the authority under which you hold Newby in custody is based upon the original commitment forwarded to you by the Vigo Circuit Court in 1927.

PUBLIC INSTRUCTION, DEPARTMENT OF: Right of appeal to county superintendent cases of decision upon transfers. Unfavorable to wishes of parents.

July 29, 1938.

Hon. Grover Van Duyn,
Assistant Superintendent of Public Instruction,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter calling attention to an official opinion of my predecessor dated August 30, 1933, in which it was held that in case a transfer from one school corporation to another is mandatory owing to the fact that the first corporation does not maintain a commissioned high school, the trustee of the first corporation may use his discretion in selecting the school to which the child is transferred.

You submit the following question:

"In a situation such as this, does the parent have a right to appeal the case to the county superintendent when the trustee has made the transfer to a school unsatisfactory to the parent?"

Section 28-2405 of Burns' Indiana Statutes Annotated (1933) provides as follows:

"Appeals shall be allowed from decisions of the (township) trustees relative to school matters to the county superintendents, who shall receive and promptly determine the same according to the rules which gov-
ern appeals from justices of the peace to circuit court, so far as such rules are applicable; and their decisions of all local questions relating to the legality of school meetings, establishment of schools, and the location, building, repair or removal of schoolhouses, or transfers of persons for school purposes, and resignation and dismissal of teachers, shall be final."

In view of the above statute your question, I think, must be answered in the affirmative.


Mr. Clarence A. Jackson,
Director, Gross Income Tax Division,
Department of Treasury,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Sir:

I have before me your request that an official opinion issue with respect to the propriety of the payment of fees to county clerks and to sheriffs for services rendered with respect to warrants issued by the gross income tax division, where no money is realized upon such warrant. The question presented is as follows:

"Is the gross income tax division authorized to pay fees to the county clerk for entering a warrant in the judgment record and to pay fees, including mileage, to the sheriff, when no money is collected or realized upon such warrant?"

At the outset it should be noted that no question relating to an invasion of the sovereignty of the state by means of the collection of costs is here presented, since the exclusive inquiry is whether or not the General Assembly by use of certain language to be found in chapter 117 of the Acts of 1937 granted to the officers named above the privilege of receiving fees for actual and substantial additional services