TAX COMMISSION, STATE BOARD OF: Appropriation—
right of board to approve additional appropriations.

January 28, 1938.

Hon. Philip Zoercher,
Chairman, State Board of Tax Commissioners,
231 State House,
Indianapolis, Indiana.

Dear Mr. Zoercher:

I have before me your letter requesting an official opinion
in answer to the following question:

"Do we have a right to consider an additional appro-
priation which provides for increasing the salary of
policemen and firemen, over that fixed in the budget?"

Your question is not entirely clear, but I assume you have
reference to an additional appropriation proposed for the pay-
ment of an increase in salary of policemen and firemen in a
case where the increase was made after the final approval
of the budget. If this is the question, the answer is in the
negative.

Section 8 of chapter 119 of the Acts of 1937 provides in
part as follows:

"The budget, levy and rate as fixed by the order of
the state board of tax commissioners on such appeal
shall be the only budget, levy and rate upon which taxes
shall be levied, collected and expended during the ensu-
ing year, and the action of the state board of tax com-
missioners shall be final and conclusive." (Our italics.)


Section 9 of the same Act provides as follows:

"After the budget, levy and rate for each municipal
corporation have been finally fixed and determined as
herein provided, the appropriating body of each munici-
pal corporation shall allocate the funds to be derived
from said levy in such manner that the expenditures
for the ensuing year shall remain within the limita-
tions fixed in accordance with sections 5 and 8 of this
act." (Our italics.)

The above language seems to be very clear and mandatory and leaves nothing to be done in the way of construction or interpretation.

While your board has nothing to do with the salaries of local officers legally fixed by proper authority, the increase of salaries after the final approval of the budget is not such an emergency as is provided by statute which would authorize an additional appropriation.

PUBLIC SERVICE COMMISSION: Power of Commission to regulate installation and operation of block signal and interlocker devices as provided in Sec. 26 of Interstate Commerce Act.

January 28, 1938.

Hon. Charles O. Mattingly,
Secretary, Public Service Commission,
Indianapolis, Indiana.

Dear Sir:

This is in answer to your request for an opinion as to the effect of the 1937 Federal Railroad Safety Statute on certain Indiana railroad laws. Your letter is as follows:

"The public service commission has pending before it petitions which involve the following statutes:

"Section 10-3909, volume 4, Burns' Indiana Statutes, 1933, which provides in substance a penalty for moving trains on steam railroads, or interurban cars, or trains on electric railroads over railroad crossings at grade without stopping unless same is protected by a system of interlocking systems approved by the public service commission;

"Section 55-629, volume 10, Burns' Indiana Statutes, 1933, which provides in substance that whenever interlocking or other safety devices are constructed and maintained, and have the approval of the public service commission, trains or cars may move over railroad crossings at grade without stopping, any law or the provisions of any law now in force to the contrary notwithstanding;"