Applying the doctrine above set out to the County Hospitals Law (Acts of 1917, ch. 144), the County Tuberculosis Hospitals Law (Acts of 1918, ch. 176, as amended by the 1920 Special Session, ch. 19) and also provisions of chapter 205 of the Acts of 1933 (same being sec. 22-3510, Burns’ Indiana Statutes Annotated 1933) the clear intent of the Legislature, if not expressed, at least implies that the board of commissioners in contracting with the officials of a tuberculosis hospital located in another county, referred to another county of the State of Indiana, and that the language as used in section 22-3238, to-wit: “any public hospitals,” pertains to any public hospitals in the State of Indiana. It necessarily follows, therefore, that counties in Indiana may not contract with sanatoriums in another state for the care of their indigent tuberculosis patients.

MOTOR VEHICLES, BUREAU OF: Payments made after January 1—Deduction in view of proclamation extending time for payment.

February 1, 1938.

Hon. Frank Finney,
Commissioner of Motor Vehicles,
State House,
Indianapolis, Indiana.

Dear Sir:

In your letter of January 31, 1938, you point out that an executive order of the Governor of the State of Indiana, issued December 24, 1937, extended the time for the payment of automobile license fees and taxes, except drivers’ license fees. You then say: “The postponement of the dead line, of course, involves no difference in the fees as far as license plates are concerned, but inasmuch as the weight tax plates are charged for according to the month in which they are purchased, this office is required to know whether, in the case of a weight tax payer buying his plates in February, he should pay the February rate or whether we should consider that the annual rate had simply been deferred until March 1, and the annual rate collected.”
The applicable portion of chapter 255 of the Acts of 1937, which is known as the Weight Tax Act, is a part of section 5 of said Act and provides:

"Every motor carrier acquiring or operating a motor vehicle after the first day of January of any year shall pay the fee imposed hereby before operating the motor vehicle upon the highways of this state. When any motor vehicle is acquired or operated subsequent to the month of January of any year, the annual fee hereby imposed shall be reduced by one twelfth for each elapsed month of the year."

The material portion of the executive order of December 24, 1937, issued by Governor Townsend, reads as follows:

"Now, therefore, I, M. Clifford Townsend, Governor of the State of Indiana, hereby recommend and publicly proclaim that the time for purchasing 1938 automobile license plates and the payment of all fees and charges as required by the Motor Vehicle Act, be and the same is hereby extended to March 1, 1938."

You will notice that the above quoted portion of section 5 of the Weight Tax Act says that all vehicles acquired or operated subsequent to the month of January of any year shall be entitled to the proportionate reduction of fee. You will also notice that the proclamation simply extends the time for the payment of fees until March 1, 1938, and does not waive such payment. Therefore, the obligation of the tax, as imposed by chapter 255 of the Acts of 1937, runs from the 1st day of January, if the vehicle is operated upon the highways of the state, but the date for the payment of such fees has been extended through a period of time which does not expire until March 1, 1938. To answer your question specifically, then, those persons subject to the said Weight Tax Act as of January 1, must pay the annual fee and are not entitled to a reduction for January and February, due to the extension of time for the payment of such fees.

In your letter, you also ask whether or not your department should require an affidavit from an owner of a motor vehicle subject to the fees as required in the Weight Tax Act, which affidavit would be to the effect that he had not operated or owned his vehicle during the month of January.
It is my opinion that such an affidavit should be required from all applicants who make application to pay less than the annual fee, which affidavit should set out either that the motor vehicle has not been operated prior to the time of making application, or it has not been owned by them prior to such time.

WELFARE, DEPARTMENT OF PUBLIC: Power of County Director Public Welfare to pass upon awards of assistance, if delegated by county board.

February 2, 1938.

Hon. T. A. Gottschalk,
Administrator, State Department of Public Welfare,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Mr. Gottschalk:

I have before me your request for an official opinion with regard to the adoption of the following resolution:

1-306 The decision on the case of any applicant for or recipient of old age assistance shall be determined by the county board, or by the county director where the county board, in accordance with the provisions of section 27 of the Welfare Act of 1936 as amended, has delegated such authority. This delegation of authority by the county board shall be recorded in the official minute book of the county board.

DPW Form 17. "Recommendations of County Director and Action of County Board of Public Welfare as to Rejections, Awards, Revocations, etc.", shall be used in recording the action taken upon any case. DPW Form 17 provides for the numbering of each listed case serially. If the cases listed fill up more than one page, the recommendations may be entered on subsequent sheets. Proper notations must be made on the sheet and each sheet numbered as indicated on the form. When DPW Form 17 consists of several sheets, each separate sheet must be signed. DPW Form 17 shall be prepared in duplicate.