

DIGEST OF OPINIONS

RENDERED BY

ATTORNEYS-GENERAL OF VIRGINIA

1883-1915, INCLUSIVE

OFFICE OF

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Attorney-General of Virginia

RICHMOND ;

DAVIS BOTTOM, SUPERINTENDENT PUBLIC PRINTING

1916

Explananatory Note

During the past two years the reports containing the opinions of the Attorneys General of Virginia for the last thirty-two years (1883-1915 inclusive) have been carefully digested. Such opinions as are on November 1, 1915, still applicable, because the sections and statutes construed have neither been repealed nor amended on the point which was the subject of the opinion, have been preserved and made a part of this report. Those sections of the Virginia Constitution, 1902, the Virginia Code, 1904, and the Acts of Assembly from 1906 to 1915, inclusive, of a permanent and general nature have been consecutively listed with a short resumé of the construction given, and a reference to the report in which they may be found. The arrangement which follows is self-explanatory, being similar to that found in the Virginia Code, 1904, with the Supplement and Biennials.

MORTON L. WALLERSTEIN.

CONSECUTIVE LIST

Showing such sections of Virginia Constitution 1902 as have been construed by Attorneys General, together with a brief digest of the construction placed thereon.

Sec. 6 Constitution. See report of Attorney General Pollard, 1915, page 196, where the opinion is expressed that under this section an act provides that the State Board of Taxation shall have the authority to decide upon the probable revenue that will be needed for State purposes, and if in the opinion of the board such estimated needs are in excess of the expected available revenue, then the board shall call upon the several counties and cities of the Commonwealth to contribute to the State treasury in accordance with the aggregate of the counties and cities, to be ascertained in such a manner as the board may determine, a sufficient sum to meet the requirements of the State government as ascertained by the board, is unconstitutional both as to unwarranted delegation of legislative powers and as not specifically stating a tax.

Sec. 12 Constitution. See report of Attorney General Pollard, 1914, page 68, where the opinion is expressed that under this section a deputy sheriff is not prevented from serving as a notary public.

Sec. 18 Constitution. See report of Attorney General Anderson, 1906, page 71, where the opinion is expressed that under this section the only poll tax prerequisite to the right to vote is the State poll tax.

See report of Attorney General Pollard, 1914, page 31, where a specific instance of what poll taxes are "assessable" is given in respect to State residence under this section.

See report of Attorney General Pollard, 1915, page 27, where an opinion is expressed under this section as to what young men just becoming of age may vote.

Sec. 19 Constitution. See report of Attorney General Anderson, 1902, page 21, where the opinion is expressed that under this section a man who served in the war is entitled to register even though he cannot write or read nor explain a section of the Constitution nor has even paid any taxes, and the same applies to the son of such soldier.

See report of Attorney General Anderson, 1902, page 21, where the opinion is expressed that under this section if a man owns a beneficial interest in property on which \$1.00 in taxes has been paid for the preceding year he is entitled to register regardless of whether he can read or write or explain a section of the Constitution.

See report of Attorney General Anderson, 1902, page 23, where the opinion is expressed that under this section the soldier clause includes only enlisted men in the army and navy. A person driving a wagon or working on a fortification is not entitled to its benefits unless he was enlisted.

See report of Attorney General Anderson, 1902, page 22, where the opinion is expressed that under this section a man who furnished a substitute, but did not actually serve in army himself, is not entitled to be registered as a voter. The substitute would, however, be entitled to register.

See report of Attorney General Anderson, 1902, page 23, where the opinion is expressed that under this section the son of a soldier means *lawful son*.

See report of Attorney General Anderson, 1902, page 22, where the opinion is expressed that taxes as mentioned in this section means any and all State taxes on property, and income and capitation taxes are not included.

See report of Attorney General Anderson, 1902, page 27, where the opinion is expressed that under this section a merchant's license tax is a tax on property.

See report of Attorney General Anderson, 1902, page 17, where the opinion is expressed that this section entitles to registration beneficial owner of property upon which State taxes aggregating at least \$1.00 have been paid in the year preceding that in which he offers to register.

See report of Attorney General Anderson, 1902, page 21, where the opinion is expressed that under this section property owned need not be assessed in name of person seeking to register. Beneficial ownership is all that is necessary.

See report of Attorney General Anderson, 1902, page 19, where the opinion is expressed that this section was intended to exclude the ignorant and vicious voter.

Sec. 20 Constitution. See report of Attorney General Anderson, 1907, page 71, where an opinion is expressed under this section as to a person who recently attains his majority.

See report of Attorney General Anderson, 1909, page 89, where the opinion is expressed that under this section an application for registration must be in the English language.

See report of Attorney General Anderson, 1904, page 12, where the opinion is expressed that under this section the payment of poll taxes cannot be required six months beforehand as a prerequisite to the right to register, but that they may be paid at any time prior to the election, and if evidence be adduced to prove payment of poll taxes for the preceding three years there is nothing to prevent registration.

See report of Attorney General Pollard, 1914, page 131, where a specific instance of what poll taxes are "assessable" is given in respect to State residence under this section.

See report of Attorney General Pollard, 1915, page 27, where an opinion is expressed under this section as to what young men just becoming of age may vote.

Sec. 21 Constitution. See report of Attorney General Anderson, 1907, page 69, where the opinion is expressed that under this section "personally" means out of one's own means.

See report of Attorney General Anderson, 1904, page 12, where the opinion is expressed that under this section poll taxes must be paid six months beforehand as prerequisite to the right to vote.

See report of Attorney General Anderson, 1907, page 66, where the opinion is expressed that under this section a person need pay only those poll taxes with which he was lawfully assessable.

See report of Attorney General Pollard, 1914, page 126, where the opinion is expressed that under this section where the general election comes on November 3d, it is improper for the treasurer to advertise that Monday, May 4th, is the last day for the payment of poll taxes; but he should advertise that Saturday, May 2d, is the last day.

Sec. 22 Constitution. See report of Attorney General Anderson, 1904, page 22, where the opinion is expressed under this section the collection of a State poll tax assessed against anyone cannot be enforced by legal process until the same has become three years past due.

See report of Attorney General Anderson, 1905, page 10, where the opinion is expressed that under this section the fact that a Civil War veteran when he registered, did not base his application on that ground, and who now has a transfer from his former election district does not prevent him from registering and voting in the primary.

See report of Attorney General Anderson, 1907, page 62, where the opinion is expressed that under this section no person except a soldier of the Civil War may vote without paying his poll tax.

See report of Attorney General Anderson, 1904, page 10, where the opinion is expressed that under this section persons who served in the Spanish-American War are not exempt from the payment of poll taxes.

See report of Attorney General Anderson, 1902, page 16, where the opinion is expressed that under this section taxes are due when payable, but this section does not apply to capitation taxes which are collectible as formerly.

Sec. 23 Constitution. See report of Attorney General Anderson, 1902, page 27, where the opinion is expressed that a challenge need not be accepted to disqualify under this section.

See report of Attorney General Anderson, 1902, page 26, where the opinion is expressed that under this section the term "pauper" includes all persons so poor that they have to be supported by the public, and old soldiers not inmates of the home but who do receive some aid from the county and pensions from State are not paupers.

See report of Attorney General Pollard, 1914, page 32, where the opinion is expressed that under this section "conviction" includes a conviction in the Federal courts.

See report of Attorney General Pollard, 1914, page 49, where the opinion is expressed that under this section the Governor can remove political disabilities of persons convicted of crime in the Federal courts.

Sec. 24 Constitution. See report of Attorney General Williams, 1911, page 49, where the opinion is expressed under this section that the

Elks Home is a charitable institution, and therefore its inmates have not gained a residence to enable them to vote.

See report of Attorney General Anderson, 1902, page 25, where the opinion is expressed that under this section no sojourn in a charitable institution however long, can entitle a person to vote in the county where institution is located unless the inmate was a resident of that county before and at the time of taking abode with such institution.

See report of Attorney General Pollard, 1915, page 28, where opinion is expressed as to students in an institution of learning.

Sec. 26 Constitution. See report of Attorney General Pollard, 1915, page 27, where an opinion is expressed under this section as to what young men just becoming of age may vote.

See report of Attorney General Pollard, 1914, page 131, where a specific instance of what poll taxes are "assessable" is given in respect to State residence under this section.

Sec. 30 Constitution. See report of Attorney General Anderson, 1906, page 81, where the opinion is expressed that under this section a release of any claim of the State is prohibited.

Sec. 31 Constitution. See report of Attorney General Anderson, 1903, page 13, where the opinion is expressed that a candidate for office is eligible as a member of the board of registrars under this section.

See report of Attorney General Anderson, 1905, page 11, where the opinion is expressed that under this section an electoral board may not appoint one of its members a judge of election.

Sec. 32 Constitution. See report of Attorney General Montague, 1898, page 17, where the opinion is expressed that this section leaves the legislature free to pass on the incompatibility of offices.

See report of Attorney General Anderson, 1904, page 23, where the opinion is expressed that under this section any woman, whether married or single, may be appointed a notary public.

See report of Attorney General Anderson, 1904, page 23, where the opinion is expressed that under this section the difficulty occasioned by the marriage of a woman who is a notary public by the change of name in the absence of statute may be remedied by the reappointment of the married woman.

Sec. 33 Constitution. See report of Attorney General Anderson, 1908, page 68, where the opinion is expressed that under this section the president of the State Library Board continues as such after the expiration of his term and prior to the appointment of a successor.

See report of Attorney General Anderson, 1908, page 69, where the opinion is expressed that under this section a member of the State Library Board is an officer.

See report of Attorney General Pollard, 1915, page 97, where the opinion is expressed that under this section the failure of a member of the State Board of Embalming to qualify within the time prescribed by law creates a vacancy which it is the duty of the Governor to fill.

Sec. 34 Constitution. See report of Attorney General Anderson, 1902, page 29, where the opinion is expressed that under this section county and district officers do not have to take the oath prescribed.

Sec. 35 Constitution. See report of Attorney General Anderson, 1903, page 16, where the opinion is expressed that this section has no application to a party *unlegalized* primary.

Sec. 38 Constitution. See report of Attorney General Anderson, 1909, page 78, where the opinion is expressed that under this section a list of voters need not be filed before the second Tuesday in June of any year in which no election is held in that month.

See report of Attorney General Anderson, 1908, page 67, where the opinion is expressed that under this section a man reaching his majority after February 1st having performed the other conditions may vote in elections of that year upon exhibiting to the judges of election his receipt for payment of poll taxes.

See report of Attorney General Anderson, 1906, page 72, where the opinion is expressed that under this section no provision is made in regard to special elections.

See report of Attorney General Anderson, 1904, page 13, where the opinion is expressed that under this section the question as to whether poll taxes were paid by a citizen personally not being one of the facts required or authorized to be shown in the treasurer's list is not concluded thereby.

See report of Attorney General Anderson, 1903, page 17, where the opinion is expressed that this section requires that treasurer's lists contain those who have paid their poll taxes for the preceding three years.

See report of Attorney General Anderson, 1907, page 67, where the opinion is expressed that this section requires the tax to be paid for each one of the preceding years and the list furnished by each treasurer should show precisely what taxes have been so paid.

See report of Attorney General Anderson, 1907, page 69, where the opinion is expressed that under this section all required of a treasurer is a list of those paying poll taxes during the preceding three years.

See report of Attorney General Anderson, 1906, page 77, where the opinion is expressed that under this section the remedy for a person paying his capitation tax to the wrong county treasurer is to apply to the judge of the court for relief.

Sec. 44 Constitution. See report of Attorney General Anderson, 1907, page 83, where the opinion is expressed that under this section there is nothing to prevent the mayor of an incorporated town from also being a member of the General Assembly.

See report of Attorney General Anderson, 1907, page 84, where the opinion is expressed that under this section one who is mayor of an incorporated town, thereby its police justice, is not a "salaried officer under the State government."

See report of Attorney General Anderson, 1907, page 84, where the opinion is expressed that under this section a mayor of a town, by its charter made the police justice, is not "a judge of any court."

Sec. 45 Constitution. See report of Attorney General Williams, 1910, page 68, where the opinion is expressed that under this section a member of the legislature after his resignation is eligible to the position of county treasurer.

Sec. 47 Constitution. See report of Attorney General Pollard, 1915, page 28, where the opinion is expressed that in cases of vacancies in the membership of the General Assembly occurring during recess the duty of the governor to issue writs of election to fill such vacancies is mandatory and not discretionary.

Sec. 50 Constitution. See report of Attorney General Williams, 1912, page 11, where the opinion is expressed that the submitting of a bill to the governor by this section is not required where action is taken under Section 196 of the Constitution.

See report of Attorney General Pollard, 1914, page 121, where the opinion is expressed that under this section a bill authorizing a county to tax real estate purchased by a city or town which passed the house by a recorded vote of forty-six yeas to ten nays, is unconstitutional.

See report of Attorney General Pollard, 1915, page 196, where the opinion is expressed that under this section an act which provides that the State Board of Taxation shall have the authority to decide upon the probable revenue that will be needed for State purposes, and if in the opinion of the board such estimated needs are in excess of the expected available revenue, then the board shall call upon the several counties and cities of the Commonwealth to contribute to the State treasury in accordance with the aggregate of the counties and cities, to be ascertained in such a manner as the board may determine, a sufficient sum to meet the requirements of the State government as ascertained by the board, is unconstitutional both as an unwarranted delegation of legislative powers and as not specifically stating a tax.

Sec. 52 Constitution. See report of Attorney General Williams, 1910, page 18, where an opinion is expressed under this section as to what is constitutional.

See report of Attorney General Williams, 1910, page 15, where an opinion is expressed as to the constitutionality of a bill under this section. (See also report of Attorney General Williams, 1910, page 18.)

See report of Attorney General Pollard, 1915, page 15, where the opinion is expressed that under a statute providing that the State Corporation Commission shall cause tolls to be collected by a turnpike company to be faithfully collected within the limits prescribed by law and regularly applied to the maintenance and improvement of a road equal to the amount of tolls annually collected, and which is entitled an act to transfer to the county of Frederick the State's interest in so much of the turnpike company as lies in Frederick county and to authorize the board of supervisors to transfer the said interest to the State Corporation Commission, no money may be paid out of the State treasury against the fund, because the object, namely: an appropriation is not stated sufficiently in the title and because the amount sought to be appropriated is not definitely fixed. Affirmed by Supreme Court of Appeals.

Sec. 55 Constitution. See report of Attorney General Williams, 1912, page 10, where the opinion is expressed that neither this section nor any other section prevents the legislature from requiring each Congressional district to build an almshouse.

Sec. 63 Constitution. See report of Attorney General Anderson, 1908, page 62, where the opinion is expressed that this section prohibits the passage of a bill to quiet title to certain land.

See report of Attorney General Williams, 1910, page 13, where the opinion is expressed that under this section the passage by the legislature of a municipal charter authorizing the council to exempt manufacturing enterprises from city taxes for a period of five years is unconstitutional.

See report of Attorney General Williams, 1910, page 21, where the opinion is expressed that neither under this section nor any other is a law providing that "neither the mayor nor any member of the council of said town shall be eligible to any municipal office in said town until after one year from the expiration of his term" unconstitutional.

See report of Attorney General Pollard, 1914, page 69, where an opinion is expressed under this section as to the constitutionality of an act authorizing a board of supervisors of a county to adopt any laws, or parts of laws, in force in any county of this State for repairing and keeping in order public roads and bridges.

See report of Attorney General Pollard, 1914, page 23, where the opinion is expressed that under this section an act exempting a railroad from county taxes and authorizing county aid in extension of the road is unconstitutional.

Sec. 64 Constitution. See report of Attorney General Williams, 1910, page 16, where an opinion is expressed under this section as to what legislation is constitutional.

See report of Attorney General Pollard, 1914, page 23, where the opinion is expressed that under this section an act exempting a railroad from county taxes and authorizing county aid in extension of the road is unconstitutional.

Sec. 65 Constitution. See report of Attorney General Pollard, 1914, page 69, where an opinion is expressed under this section as to the constitutionality of an act authorizing a board of supervisors of a county to adopt any laws, or parts of laws, in force in any county of this State for repairing and keeping in order public roads and bridges.

Sec. 66 Constitution. See report of Attorney General Anderson, 1903, page 46, where the opinion is expressed that the purpose and effect of this section is to prevent compensation being paid to any employees of the General Assembly, including the clerks of the two houses during any recess of the General Assembly.

Sec. 67 Constitution. See report of Attorney General Anderson, 1903, page 24, where the opinion is expressed that the donation of the

public funds to an association for the relief of disabled firemen and families of deceased firemen is not prohibited by this section.

Sec. 69 Constitution. See report of Attorney General Williams, 1912, page 34, where the opinion is expressed that under this section the Governor may not be a notary public.

Sec. 73 Constitution. See report of Attorney General Anderson, 1906, page 23, where the opinion is expressed that this section does not apply to appointments made under Section 1608 of the Code.

See report of Attorney General Anderson, 1906, page 19, where the opinion is expressed that under this section costs are not included.

See report of Attorney General Anderson, 1905, page 34, where the opinion is expressed that the governor is given power under this section to appoint during the recess of the legislature judges of a circuit court.

See report of Attorney General Anderson, 1902, page 42, where the opinion is expressed that this section confers upon the executive the power and right to relieve any citizen of the Commonwealth of any penalties or disabilities which may rest upon him consequent upon conviction for offenses, wherever or whenever such conviction may have been had.

See report of Attorney General Williams, 1913, page 57, where the opinion is expressed that under this section power is not given to remove but merely to suspend.

See report of Attorney General Williams, 1913, page 62, where the opinion is expressed that under this section no power is given the governor to revoke the commission of a notary public.

See report of Attorney General Williams, 1913, page 86, where the opinion is expressed that neither under this or any other section may the governor convey realty of the State of Virginia.

See report of Attorney General Williams, 1910, page 22, where the opinion is expressed that under this section the governor is empowered to call out the militia to aid the Commission of Fisheries to perform its duties and carry out the law.

See report of Attorney General Williams, 1912, page 26, where the opinion is expressed under this section that where the governor commutes the sentence of a felon to a jail sentence, the judge of the court in which he was convicted may not require the prisoner to serve on the roads for the time prescribed by the governor.

See report of Attorney General Pollard, 1914, page 49, where the opinion is expressed that under this section the power conferred upon the governor to remove political disabilities consequent upon conviction for offences is an absolute power, not subject to qualification by the legislature and consequently the governor may remove political disabilities without remitting the fine imposed for such felony.

See report of Attorney General Pollard, 1914, page 40, where the opinion is expressed that under this section a law attempting to confer upon the board of directors of the penitentiary the right to parole prisoners in that institution is unconstitutional.

See report of Attorney General Pollard, 1914, page 49, where the opinion is expressed that under this section the governor can remove political disabilities of persons convicted of crime in the Federal courts.

See report of Attorney General Pollard, 1915, page 101, where the opinion is expressed that under this section where the right and authority to pardon minors committed to the Prison Association of Virginia is conferred upon the governor, provided it appear that the association has refused to discharge the prisoner, or has failed to act upon application for such discharge, the statute so providing is unconstitutional in so far as it attempts to take away from the governor his absolute right to pardon.

See report of Attorney General Williams, 1912, page 25, where the opinion is expressed that neither under this section nor any other section can the governor exempt from taxation any person.

See report of Attorney General Williams, 1911, page 24, where an opinion is expressed under this section as to the power of the governor as to horse racing, gambling, etc., under Sections 3618c and 3818b.

See report of Attorney General Pollard, 1914, page 50, where the opinion is expressed that the evident intent of this constitutional provision is to give the governor power to fill vacancies only temporarily until the General Assembly can meet and perform the function of electing judges, a power placed primarily upon the General Assembly by the Constitution itself.

See report of Attorney General Pollard, 1914, page 50, where the opinion is expressed that under this section the term "next session" means the first session held after the vacancy is filled by the governor, whether such session be a regular session or an extra session.

See report of Attorney General Pollard, 1914, page 50, where the opinion is expressed that if the General Assembly should see fit to limit itself to the consideration of only tax bills, and should adjourn without electing judges to fill the vacancies for which the governor has made pro tempore appointments, the effect would be that there would be another vacancy in said office and the governor would have authority to make new appointments and issue new commissions to expire at the end of thirty days after the commencement of the next session of the General Assembly.

See report of Attorney General Pollard, 1915, page 100, where the opinion is expressed that under this section where a judge fails to qualify within the time prescribed by law, a vacancy exists which the Governor has authority to fill by a commission expiring at the end of thirty days after the commencement of the next session of the General Assembly.

See report of Attorney General Pollard, 1914, page 50, where the opinion is expressed that under this section the governor has no power to limit the action of the General Assembly in any manner whatever.

See report of Attorney General Pollard, 1915, page 46, where the opinion is expressed that in order to secure the remittance of fines, application therefor must be made to the governor in strict compliance with the required procedure.

Sec. 76 Constitution. See report of Attorney General Montague, 1898, page 14, where the opinion is expressed that under this section the governor has the right to sign a bill after the adjournment of the General Assembly.

See report of Attorney General Williams, 1912, page 11, where the opinion is expressed that under this section the approval or disapproval by the governor is not required where legislative action is taken under Section 196 of the Constitution.

See report of Attorney General Pollard, 1914, page 39, where the opinion is expressed that under this section the governor may revoke his approval, after signing a legislative bill so long as the bill remains in his custody and within the five days allowed him by law for the consideration of measures.

Sec. 83 Constitution. See report of Attorney General Williams, 1912, page 16, where the opinion is expressed that under this section the superintendent of public printing is probably an "officer of the executive department."

See report of Attorney General Williams, 1912, page 16, where the opinion is expressed that under this section an executive officer—the Commissioner of Statistics and Labor—may have his salary raised or lowered by a legislature in session at the time of the beginning of his term.

Sec. 86 Constitution. See report of Attorney General Williams, 1912, page 16, where the opinion is expressed that under this section the office created is an executive office.

Sec. 102 Constitution. See report of Attorney General Anderson, 1905, page 34, where the opinion is expressed that nothing in this section is inconsistent with the appointment by the governor of the judge of the circuit court made vacant by resignation under Section 73 of the Constitution.

Sec. 105 Constitution. See report of Attorney General Williams, 1912, page 34, where an opinion is expressed as to right of a judge to be a notary public.

See report of Attorney General Pollard, 1915, page 94, where the opinion is expressed that under this section a circuit judge cannot serve as a member of the board of visitors of the University of Virginia.

Sec. 110 Constitution. See report of Attorney General Williams, 1912, page 10, where the opinion is expressed that under this section there is nothing to prevent the legislature from requiring each Congressional district to build an almshouse.

See report of Attorney General Pollard, 1915, page 26, where the opinion is expressed that under this section commissioners of the revenue are county officers as that term is used in the primary act.

Sec. 113 Constitution. See report of Attorney General Williams, 1912, page 34, where an opinion is expressed as to what offices a notary public may hold.

Sec. 117 Constitution. See report of Attorney General Williams, 1911, page 48, where under this section the opinion is expressed as to whether under Section 1021 action as to the qualifications of councilmen is to be taken by the council or the legislature.

See report of Attorney General Williams, 1910, page 13, where the opinion is expressed that under this section legislation authorizing the council of a certain city to exempt manufacturing enterprises from city taxes for a period of five years is unconstitutional.

Sec. 123 Constitution. See report of Attorney General Anderson, 1906, page 83, where the opinion is expressed that by adoption of Section 1033c of the Code the legislature has construed this section as applicable only to cities.

Sec. 125 Constitution. See report of Attorney General Anderson, 1903, page 19, where the opinion is expressed that this section prohibiting any public franchise or privilege from being granted by a municipality (except for a trunk railway) "for a term of years" except after due advertisement and receiving public bids therefor except as prescribed by law forbids the granting of any such privilege or franchise where there is no legislation as required by the Constitution.

See report of Attorney General Anderson, 1902, page 41, where the opinion is expressed that under this section councils of cities and towns have power to grant municipal franchise only for a period of less than a term of years.

Sec. 130 Constitution. See report of Attorney General Anderson, 1910, page 54, where the opinion is expressed that under this section the board's action must be as a body.

Sec. 132 Constitution. See report of Attorney General Anderson, 1909, page 58, where the opinion is expressed that under this section the board of education is empowered to make regulations to provide for an appeal from the action of the city school board to the division superintendent of schools.

See report of Attorney General Anderson, 1904, page 36, where the opinion is expressed that under this section district boards are authorized to pay only as much as the State board authorizes for school appliances.

See report of Attorney General Anderson, 1903, page 25, where the opinion is expressed that a uniform system of text-books need not be adopted by the State Board of Education under this section.

See report of Attorney General Anderson, 1903, page 25, where the opinion is expressed that under this section it is not competent for the General Assembly to require the State Board of Education to adopt a uniform system of text-books for use in the schools of the State.

See report of Attorney General Anderson, 1908, page 31, where the opinion is expressed that under this section the superintendent of public instruction must rule on school law questions and if he consults the Attorney General, and follows his advice he must adopt the ruling as his own.

See report of Attorney General Williams, 1913, page 92, where the opinion is expressed that under this section, clause 5, a circuit judge may not be appointed by virtue of Section 3130 as a director of the State Library.

See report of Attorney General Pollard, 1915, page 124, where the opinion is expressed that although in the absence of legislative action the State Board of Education has the right to provide for the distribution of books, yet any plan of distribution adopted by it is subject to revision, amendment or repeal by the General Assembly.

See report of Attorney General Pollard, 1915, page 124, where the opinion is expressed that under this section the General Assembly may prohibit the State Board of Education from entering into a contract for books, except after competitive bids, but it cannot require the board to adopt the cheapest books.

See report of Attorney General Pollard, 1915, page 124, where the opinion is expressed that the General Assembly is prohibited from passing any law which would abridge the right of the State Board of Education to select text-books, but since the General Assembly may pass any law regulating the contracts for the purchase of text-books, which does not have the effect of interfering with the constitutional power of the board to select the books, the present law limiting the period of contracts for books to seven years is valid.

Sec. 134 Constitution. See report of Attorney General Anderson, 1908, page 39, where the opinion is expressed that under this section a law giving to towns fines for violations of State laws is unconstitutional.

See report of Attorney General Williams, 1912, page 40, where the opinion is expressed that all fines collected for offences against the State go to the Literary Fund and nowhere else under this section.

See report of Attorney General Pollard, 1914, page 63, where the opinion is expressed that under this section military fines are "fines collected for offenses committed against the State" within the meaning of the constitutional provision, and therefore any provision attempting to divert these fines from the literary fund to the military fund is unconstitutional and void.

See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education but other methods are provided.

Sec. 135 Constitution. See report of Attorney General Anderson, 1902, page 32, where the opinion is expressed that this section does not operate to exclude pupils between ages of 5 and 7 years who are already enrolled, without some further regulation by State Board of Education or by law enacted by the legislature.

See report of Attorney General Anderson, 1907, page 43, where the opinion is expressed that under this section, the auditor of public accounts

should, from time to time, upon request, transfer to the second auditor the annual specific school appropriation, in such sums as may be necessary to defray the salaries of division superintendents of schools, the current expenses of the department of education, and the apportionment to be made under this section.

See report of Attorney General Williams, 1912, page 40, where the opinion is expressed that under this section the annual interest can be used only for school purposes.

See report of Attorney General Pollard, 1914, page 80, where the opinion is expressed that under this section a provision in a bill that in appropriating money to the primary and grammar schools the board of education is authorized to take into account not only the duty of maintaining as far as practicable a uniform term throughout all the schools of the various school districts of the State, but also the right of local taxation prevailing in each district, to the end that those districts of limited resources in which the people are willing to submit to a higher rate of local taxation shall receive such special assistance from said funds as may be deemed wise and just by the State Board of Education, is unconstitutional.

See report of Attorney General Pollard, 1914, page 75, where the opinion is expressed that the constitutional provision requiring the General Assembly to put an annual tax on property of not less than one nor more than five mills on the dollar for the schools of the primary and grammar grades should not be construed so as to apply to receipts from clerks of courts, receipts from franchise taxes, registration fees, licenses, sale of adhesive stamps, receipts from water, light and heating companies, insurance companies, dispensaries or from the oyster tax.

Sec. 136 Constitution. See report of Attorney General Anderson, 1906, page 46, where the opinion is expressed that under this section district school boards are fully empowered to appropriate any surplus remaining after providing for school-houses and appliances to pay the salaries of teachers.

See report of Attorney General Anderson, 1902, page 31, where the opinion is expressed that this section prohibits local authorities from appropriating any money derived from local taxation to the support of schools of a higher grade than primary schools until adequate provision has been made for the maintenance of such primary schools as may be established in any school year for at least four months of such year, and that the school authorities shall determine what are schools of higher grade and what primary schools.

Sec. 139 Constitution. See report of Attorney General Williams, 1910, page 56, where the opinion is expressed that this section is mandatory.

Sec. 140 Constitution. See report of Attorney General Anderson, 1909, page 60, where the opinion is expressed that under this section Mongolians are not negroes within its prohibition.

Sec. 141 Constitution. See report of Attorney General Anderson, 1908, page 30, where the opinion is expressed that under this section no public school funds can be devoted to a kindergarten not a part of the public school system.

See report of Attorney General Pollard, 1915, page 122, where the opinion is expressed that under this section counties, cities, towns, and districts may make appropriations to a non-sectarian school of manual, industrial or technical training.

Sec. 148 Constitution. See report of Attorney General Williams, 1913, page 57, where the opinion is expressed that under this section those suspended under Section 73 of the Constitution are entitled to notice before proceedings are commenced.

Sec. 156 Constitution. See report of Attorney General Anderson, 1902, page 34, where the opinion is expressed that this section empowers General Assembly or State Corporation Commission to impose any penalties which may be necessary to compel any delinquent company to promptly make such reports as may be necessary to ascertain fairly and justly the value of its property liable to taxation.

Sec. 156a Constitution. See report of Attorney General Pollard, 1914, page 104, where an opinion is expressed as to what is "supervision, regulation and control" under this section as applied to heat, light, power and water companies.

Sec. 157 Constitution. See report of Attorney General Anderson, 1902, page 34, where the opinion is expressed that this section empowers the legislature or the Corporation Commission to impose any penalties which may be necessary to compel any delinquent company to promptly make such reports as may be necessary to ascertain fairly and justly the value of its property liable to taxation.

Sec. 161 Constitution. See report of Attorney General Anderson, 1907, page 40, where the opinion is expressed that under this section an inspector and examiner of schools is a State officer as the term is therein used.

See report of Attorney General Anderson, 1903, page 38, where the opinion is expressed that under this section free transportation is not forbidden to be granted to mineral experts employed to collect exhibits for an exposition.

See report of Attorney General Anderson, 1903, page 49, where the opinion is expressed that this section forbids the issuance of a free pass for transportation to a county superintendent of schools.

See report of Attorney General Anderson, 1903, page 49, where the opinion is expressed that under this section a donation by a railroad company to the public schools is not forbidden.

See report of Attorney General Anderson, 1910, page 52, where the opinion is expressed that under this section the first clerk in the department of agriculture is an officer.

See report of Attorney General Anderson, 1902, page 36, where the opinion is expressed that this section is intended to prohibit the officers enumerated from accepting and using any reduction in rate not afforded the general public for like transportation and is not confined to free passes, and that this section does not prohibit an officer who is an employee of a transportation company from riding on a pass while attending to the company's business, but it does not apply to excursion tickets, such as are universally sold by railroad companies in their regular course of business.

See report of Attorney General Williams, 1912, page 46, where the opinion is expressed that under this section the superintendent of schools of a county is not disqualified because he uses free railroad passes given him as a part of his compensation as employee of such railroad.

See report of Attorney General Anderson, 1902, page 39, where the opinion is expressed that that this section applies only to street railway companies regardless of their motive power, but applies to county policeman as well as city policeman provided they are in discharge of their duties.

See report of Attorney General Anderson, 1902, page 35, where the opinion is expressed that under this section the railroad commissioner, his clerk and experts when travelling on official business are not passengers.

See report of Attorney General Anderson, in report of 1902, page 31, where the opinion is expressed that under this section a contract between a city and a telephone company, by which, as a part consideration for the franchise granted to such company by the city, it is required to furnish telephones for the use of the city government and its officers in discharge of their public duties, is not invalid.

See report of Attorney General Anderson, 1902, page 29, where the opinion is expressed that under this section a State or local officer, in the employment of a railroad company, cannot receive and use free transportation or pass, and this applies to all transportation and transmission companies doing business in this State, but does not apply to members of the State Corporation Commission while in office or members of police or fire departments of municipalities in transportation on street railways.

Sec. 168 Constitution. See report of Attorney General Williams, 1910, page 12, where the opinion is expressed that under this section a municipal charter authorizing the council to exempt manufacturing enterprises from city taxes for a period of five years is unconstitutional.

See report of Attorney General Pollard, 1914, page 107, where the opinion is expressed that under this section a town council does not have the right to exempt from taxation for a limited period any manufacturing interests in a town.

See report of Attorney General Pollard, 1914, page 113, where an opinion is expressed under this section as to the power of the legislature to fix the situs of rolling stock belonging to railroad corporations.

See report of Attorney General Pollard, 1915, page 192, where the opinion is expressed that under this section the General Assembly has the power to pass a law requiring that intangible property of citizens of towns be subject to town taxation and at the same time provide that such property shall not be taxable by the cities and counties.

See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section the rate of taxation cannot be lowered to five cents either for county school purposes or for district school purposes without a special order of the State Board of Education; but there is no objection to the district school levy being reduced in one district and raised in another.

See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section the county levy for school taxes must be the same in all of the districts of the county.

See report of Attorney General Pollard, 1915, page 190, where the opinion is expressed that under this section there is no constitutional requirement that all classes of property be taxed at the same rate.

See report of Attorney General Pollard, 1915, page 190, where the opinion is expressed that under this section an act which provides for local taxation of intangible personalty but provides that the county may not tax such property if taxable by a town is unconstitutional because not uniform within the territorial limits of the authority levying the tax.

See report of Attorney General Pollard, 1914, page 123, where the opinion is expressed that under this section a bill requiring a license to hunt from every resident of Virginia other than the county of Princess Anne, is unconstitutional.

Sec. 169 Constitution. See report of Attorney General Anderson, 1902, page 33, where the opinion is expressed that this section authorizes the inauguration of segregation of classes of property for State and local taxes.

See report of Attorney General Pollard, 1915, page 192, where the opinion is expressed that under this section the General Assembly has the power to pass a law requiring that intangible property of citizens of towns be subject to town taxation and at the same time provide that such property shall not be taxable by the cities and counties.

See report of Attorney General Pollard, 1915, page 195, where the opinion is expressed that under this section the General Assembly has the power to make a classification which segregates for State taxation the rolling stock of railroads and leaves for local taxation all other tangible personal property.

Sec. 170 Constitution. See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

See report of Attorney General Williams, 1913, page 96, where the opinion is expressed that under this section there is nothing to prevent the imposition of an income tax by a town council.

Sec. 173 Constitution. See report of Attorney General Anderson, 1902, page 16, where the opinion is expressed that this section is not retroactive and applies only to capitation tax.

See report of Attorney General Anderson, 1903, page 29, where the opinion is expressed that under this section any levy of a capitation tax by the board of supervisors of any county, or the council of any city or town is invalid until and unless the General Assembly shall by law authorize such levy in respect of the particular county or town making the same.

See report of Attorney General Pollard, 1914, page 120, where the opinion is expressed that under this section British subjects residing in Bristol are subject to the capitation tax prescribed by the Virginia Constitution and statutes in the absence of treaty obligation of the United States to the contrary.

See report of Attorney General Pollard, 1915, page 192, where the opinion is expressed that under this section the General Assembly has the power to pass a law requiring that intangible property of citizens of towns be subject to town taxation and at the same time provide that such property shall not be taxable by the cities and counties.

Sec. 175 Constitution. See report of Attorney General Anderson, 1907, page 78, where an opinion is expressed as to the policy of this section.

See report of Attorney General Anderson, 1906, page 66, where opinion is expressed that under this section patents may not be issued for oyster beds, rocks, and shoals.

Sec. 176 Constitution. See report of Attorney General Anderson, 1902, page 33, where the opinion is expressed that under this section the assessed value for local taxation is that which is fixed for State taxation.

See report of Attorney General Anderson, 1902, page 33, where the opinion is expressed that under this section and those following, the assessed value of property of railroad and canal companies will be ascertained by State Corporation Commission.

See report of Attorney General Pollard, 1914, page 113, where an opinion is expressed under this section as to the power of the legislature to fix the situs of rolling stock belonging to railroad corporations.

See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that under this section a franchise tax of one per cent. upon the gross receipts of a railroad corporation, earned in this State, is not invalid as applied to interstate carriers as burdening interstate commerce.

Sec. 177 Constitution. See report of Attorney General Pollard, 1914, page 75, where the opinion is expressed that the constitutional provisions requiring the General Assembly to put an annual tax on

property of not less than one nor more than five mills on the dollar for the schools of the primary and grammar grades should not be construed so as to apply to receipts from clerks of courts, receipts from franchise taxes, registration fees, licenses, sale of adhesive stamps, receipts from water, light and heating companies, insurance companies, dispensaries or from the oyster tax.

See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that under this section a franchise tax of one per cent. upon the gross receipts of a railroad corporation, earned in this State, is not invalid as applied to interstate carriers as burdening interstate commerce.

Sec. 178 Constitution. See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that under this section a franchise tax of one per cent, upon the gross receipts of a railroad corporation, earned in this State, is not invalid as applied to interstate carriers as burdening interstate commerce.

Sec. 183 Constitution. See report of Attorney General Anderson, 1909, page 65, where the opinion is expressed that under this section land acquired by the city of Lynchburg for its reservoir and water supply is exempt from taxation.

See report of Attorney General Williams, 1910, page 40, where the opinion is expressed that under this section municipal bonds are not exempt from State or county taxation.

See report of Attorney General Anderson, 1903, page 21, where the opinion is expressed that the word "community" as used in this section is to be given a restricted meaning since the section is to be liberally construed.

See report of Attorney General Anderson, 1903, page 21, where the opinion is expressed that "manufactured articles," as used in this section does not include farm or dairy products, such as eggs, butter, and milk.

See report of Attorney General Anderson, 1903, page 22, where the opinion is expressed that publishing the school paper and receiving advertisements and subscriptions from parties residing or doing business in the community does not come within this section.

See report of Attorney General Anderson, 1903, page 22, where the opinion is expressed that the business of keeping a boarding-house or hotel does not come within the meaning of this section.

See report of Attorney General Pollard, 1914, page 121, where the opinion is expressed that under this section a county may not tax real estate which has heretofore or may hereafter be purchased for the purpose of securing a water supply for a city or town.

See report of Attorney General Pollard, 1914, page 107, where the opinion is expressed that under this section a town council does not have the right to exempt from taxation for a limited period any manufacturing interests in a town.

See report of Attorney General Pollard, 1914, page 107, where the opinion is expressed that under this section a bequest to a charitable in-

stitution in a State other than Virginia is subject to a collateral inheritance tax.

See report of Attorney General Pollard, 1914, page 107, where the opinion is expressed that under this section a bequest to the Hampton Normal and Agricultural Institute is not subject to a collateral inheritance tax.

See report of Attorney General Pollard, 1915, page 154, where the opinion is expressed that under this section property owned by an individual or corporation which is leased to the State for ten years, renewable forever at the option of the State, is not "property directly or indirectly owned by the State however held" and therefore is not exempt from taxation.

Sec. 183d Constitution. See report of Attorney General Pollard, 1915, page 152, where the opinion is expressed that under this section where a corporation is organized which may result in the future in holding in trust endowment funds not invested in real estate for an educational institution, such funds are not exempt from taxation where they are not at present such permanent endowment funds.

Sec. 183f Constitution. See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section where a Masonic Lodge owning real estate leases one room to a jeweler and another room to a lawyer, it is not exempt from taxation as to said property.

Sec. 185 Constitution. See report of Attorney General Pollard, 1914, page 23, where the opinion is expressed that under this section an act exempting a railroad from county taxes and authorizing county aid in the extension of the road is unconstitutional.

See report of Attorney General Pollard, 1914, page 24, where the opinion is expressed that under this section a bill allowing a county, magisterial district or road district to contribute to the extension or construction of a turnpike in exchange for the shares of the common or preferred stock of the turnpike company is unconstitutional.

Sec. 186 Constitution. See report of Attorney General Pollard, 1914, page 9, where the question as to what constitutes an "appropriation" has been considered.

See report of Attorney General Pollard, 1914, page 14, where the opinion is expressed that under this section the General Assembly alone has the right to make appropriations out of the State treasury and that it cannot delegate this authority to any other governmental agency except within a limit prescribed by the General Assembly.

See report of Attorney General Pollard, 1914, page 14, where the opinion is expressed that under this section an "appropriation" necessarily means a sum limited in amount.

See report of Attorney General Pollard, 1914, page 8, where the opinion is expressed that under this section no money to pay rent for

officers for the adjutant general by an act passed in 1912 can be paid out of the State treasury after two years.

See report of Attorney General Pollard, 1915, page 15, where the opinion is expressed that under a statute providing that the State Corporation Commission shall cause tolls to be collected by a turnpike company to be faithfully collected within the limits prescribed by law and regularly applied to the maintenance and improvement of a road equal to the amount of tolls annually collected, and which is entitled an act to transfer to the county of Frederick the State's interest in so much of the turprike company as lies in Frederick county and to authorize the board of supervisors to transfer the said interest to the State Corporation Commission, no money may be paid out of the State treasury against the fund, because the object, namely: an appropriation is not stated sufficiently in the title and because the amount sought to be appropriated is not definitely fixed. Affirmed by Supreme Court of Appeals.

Sec. 188 Constitution. See report of Attorney General Anderson, 1903, page 24, where the opinion is expressed that an appropriation for the relief of disabled firemen and the families of deceased firemen does not violate this section.

Sec. 189 Constitution. See report of Attorney General Anderson, 1903, page 19, where the opinion is expressed that the authority given to levy a special annual tax of not exceeding five cents on the hundred dollars is specific, and can only be exercised for the purpose of raising a fund in excess of the sum of \$135,000, for pension purposes; that the section is entirely prospective and does not authorize paying pensions which accrued under former legislation; and that the section is not self-executing, but merely empowers the legislature to act within the limitations therein set forth.

Sec. 196 Constitution. See report of Attorney General Anderson, 1909, page 92, where the opinion is expressed that under this section publication in two newspapers in Richmond is permissible.

See report of Attorney General Williams, 1912, page 11, where the opinion is expressed that under this section on the question of certifying a constitutional provision to the people there need not be any approval or disapproval by the governor.

See report of Attorney General Anderson, 1907, page 55, where the opinion is expressed that under this section reference by title only to a proposed constitutional amendment on the Journal of either branch of the legislature is insufficient.

CONSECUTIVE LIST

Showing such sections of the Virginia Code, 1904, (as amended up to but not including 1915), as have been construed by Attorneys General, together with a brief digest of the construction placed thereon.

Sec. 4. See report of Attorney General Anderson, 1906, page 35, where the opinion is expressed as to when legislative enactments take effect.

Sec. 5, cl. 8. See report of Attorney General Anderson, 1908, page 59, where an opinion is expressed as to computation under this section in regard to registering voters.

Sec. 15a. See report of Attorney General Williams, 1913, page 56, where the opinion is expressed that under this section no provision is made for the acquisition of land for the specific and designated purposes named in the U. S. Constitution (Art. I, Sec. 8, Cl. 17).

See report of Attorney General Williams, 1913, page 56, where the opinion is expressed that this section does not reserve to the State jurisdiction for service of criminal process in and over the territory acquired by the United States government.

See report of Attorney General Williams, 1913, page 56, where the opinion is expressed that this section stands as passed in 1912 Acts, Chapter 260, and that 1901-2 Acts, p. 565 is entirely nullified.

Sec. 53. See report of Attorney General Anderson, 1909, page 30, where the opinion is expressed that under this section the governor has authority to issue a writ directing a special election to fill a vacancy in the House of Representatives.

Sec. 61. See report of Attorney General Montague, 1900, page 12, where the opinion is expressed that this section prescribes no time for notice of the election.

See report of Attorney General Pollard, 1915, page 28, where the opinion is expressed that under this section in cases of vacancies in the membership of the General Assembly occurring during recess, the duty of the Governor to issue writs of election to fill such vacancies is mandatory and not discretionary.

Sec. 62. See report of Attorney General Anderson, 1909, page 91, where an opinion is expressed under this section as to who may vote in a special or local option election and also as to registry.

See report of Attorney General Williams, 1913, page 97, where the opinion is expressed that this section prescribes the qualifications of voters in special elections held under Sec. 110.

Sec. 64. See report of Attorney General Anderson, 1905, page 11, where the opinion is expressed that under this section a member of an electoral board may not be appointed judge of election.

Sec. 67. See report of Attorney General Anderson, 1902, page 12, where the opinion is expressed that salaries of the clerks under this section are to be paid by the city of Richmond.

Sec. 68. See report of Attorney General Williams, 1910, page 25, where the opinion is expressed that under this section a social club retailing tobacco must be licensed.

Sec. 69. See report of Attorney General Anderson, 1906, page 78, where the opinion is expressed that under this section judges and clerks appointed by the electoral board who failed to act at the last election may be removed by the board.

See report of Attorney General Montague, 1900, page 9, where the opinion is expressed that under this section the electoral board can remove judge of election upon notice and upon failure to discharge his duties.

Sec. 70. See report of Attorney General Williams, 1910, page 65, where the opinion is expressed that under this section the expense of calling a meeting of the electoral board is to be borne by the county.

Sec. 71. See report of Attorney General Montague, 1898, page 22, where the opinion is expressed that under this section where registration books are lost, stolen or destroyed, judges upon satisfactory proof of registration and other qualifications to vote must allow elector to vote.

Sec. 73. See report of Attorney General Anderson, 1904, page 11, where the opinion is expressed that under this section poll taxes of one reaching the age of twenty-one within three years of the election should be paid to the treasurer.

See report of Attorney General Anderson, 1904, page 11, where the opinion is expressed that under this section a man coming of age after February 1, 1903, and on or before February 1, 1904, should first be assessed (if not already so assessed) by the commissioner of revenue for his district with the poll tax for 1904, and upon furnishing the treasurer with certificate of such payment, he will receive the \$1.50, give a receipt therefor which will entitle him to be registered if otherwise qualified.

See report of Attorney General Anderson, 1904, page 11, where the opinion is expressed that under this section that the first poll tax assessable against a person coming of age after February 1, 1904, and on or before February 1, 1905, is the poll tax for 1905.

See report of Attorney General Anderson, 1906, page 72, where the opinion is expressed that this section applies to regular elections, and the registrar is required to register voters up to thirty days next preceding the election.

See report of Attorney General Anderson, 1909, page 96, where the opinion is expressed that under this section a young man who will be-

come of age before election day may pay a poll tax for one year in advance, register and vote in the election.

See report of Attorney General Pollard, 1915, page 27, where an opinion is expressed under this section as to what young men just becoming of age may vote.

Sec. 78. See report of Attorney General Anderson, 1907, page 72, where the opinion is expressed that under this section the registration books should be closed between the thirtieth day before any general election and on the day on which such election is held.

See report of Attorney General Anderson, 1906, page 72, where the opinion is expressed that under this section the registration books must be closed between the regular registration day before the November election and the election day.

See report of Attorney General Anderson, 1908, page 71, where the opinion is expressed that this section has no application to the case arising under Section 1022 as to the thirty-day closing of the registration books.

Sec. 80. See report of Attorney General Scott, 1897, page 17, where the opinion is expressed that under this section without a change of residence there can be no transfer of the voter.

See report of Attorney General Montague, 1899, page 11, where the opinion is expressed that under this section the registrar has no right to issue or receive a transfer on election day.

See report of Attorney General Anderson, 1907, page 72, where the opinion is expressed that under this section a registered voter who changes his place of residence, can only obtain a certificate.

See report of Attorney General Anderson, 1906, page 73, where the opinion is expressed that under this section one registered in a county is entitled to a certificate of transfer to a town into which he has been removed at any time, and also that a person voting in a town may also vote in the magisterial district.

Sec. 86b. See report of Attorney General Williams, 1913, page 97, where an opinion is expressed under this section as to its applicability to special elections.

See report of Attorney General Anderson, 1907, page 64, where the opinion is expressed that this section is not satisfied by the treasurer making up three separate and distinct lists, one for each of the preceding years.

See opinion of Attorney General Anderson in report of 1907, page 67, where the opinion is expressed that under this section the list of the treasurer should include all persons who have paid the capitation taxes required by the Constitution during any one of said three years; and the list should show for what years any capitation taxes were so paid by each person.

See report of Attorney General Anderson, 1907, page 73, where the opinion is expressed that under this section a treasurer should include in

his poll tax list all those who have paid their poll taxes for any of the preceding years.

See report of Attorney General Anderson, 1907, page 73, where the opinion is expressed as to how under this section a name omitted from the capitation tax list may be inserted.

See report of Attorney General Anderson, 1909, page 78, where the opinion is expressed that under this section a list of voters need not be filed before the second Tuesday in June of any year in which no election is held in that month.

See report of Attorney General Pollard, 1914, page 19, where the opinion is expressed that under this section a clerk may not if the board of supervisors agrees to pay it collect the actual cost of printing the list and a reasonable fee for services rendered in making it, and it is immaterial that the mode prescribed by statute entails a loss of money to the clerk.

Sec. 86c. See opinion of Attorney General Pollard, 1914, page 29, where the opinion is expressed that under this and other sections the following requisites at least must be complied with in order for one to vote in a town election:

First. He must be an actual resident of the town.

Second. He must have previously registered as a voter in the county.

Third. He must be on the treasurer's list, as having paid State capitation tax six months prior to the second Tuesday in June.

Sec. 86d. See report of Attorney General Anderson, 1907, page 73, where the opinion is expressed that under this section only cases of a voter who has been transferred from a city or county to a city or county are covered.

Sec. 96. See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section if one justice in a district is incapacitated to act there would usually be two justices in the same district before whom an offender could be brought.

Sec. 97. See report of Attorney General Williams, 1911, page 25, where the opinion is expressed that this section is constitutional.

Sec. 100. See report of Attorney General Williams, 1910, page 25, where the opinion is expressed that under this section a person who runs a pool table in connection with his business whether a charge is made or not must pay a license tax.

See report of Attorney General Williams, 1910, page 25, where the opinion is expressed that under this section an individual who has a pool or billiard table in his private residence is not subject to a license tax therefor.

See report of Attorney General Williams, 1913, page 64, where the opinion is expressed that under this section a special election for State Senator may be held on a general election day.

Sec. 107. See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section if one justice in a district is incapacitated from serving by reason of being a witness, the judge of the circuit court in vacation is authorized to fill such vacancy.

See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section if one justice in a district is incapacitated to act there would usually be two justices in the same district before whom an offender could be brought.

Sec. 110. See report of Attorney General Williams, 1913, page 97, where the opinion is expressed that in elections under this section the qualifications of voters are prescribed by Section 62 of the Code.

See report of Attorney General Anderson, 1907, page 45, where the opinion is expressed that no special time is fixed by law as to time at which a special election is to be held.

See report of Attorney General Williams, 1913, page 64, where the opinion is expressed that under this section a special election for State Senator may be held on a general election day.

Sec. 112. See report of Attorney General Scott, 1897, page 16, where the opinion is expressed that under this section each magisterial district of a county, each ward in the city is an election district. If the county or ward be divided into more election districts than one, each subdivision is an "election district" which is the same thing as voting place or precinct.

Sec. 117. See report of Attorney General Anderson, 1905, page 11, where the opinion is expressed that under this section an electoral board may not appoint one of its members a judge of election.

Sec. 118. See report of Attorney General Anderson, 1906, page 78, where the opinion is expressed that this section is the only one containing the oath to be taken by judges and clerks of elections.

Sec. 122a. See report of Attorney General Scott, 1894, page 145, where the opinion is expressed that only those candidates who have followed the method prescribed by law shall have their names on the ballots.

See report of Attorney General Anderson, 1903, page 50, where the opinion is expressed that under this section the twenty days' notice excludes election day in the computation.

See report of Attorney General Anderson, 1908, page 86, where the opinion is expressed that neither under this section nor any other section can the Secretary of Commonwealth omit the name of any candidate for Congress from the official ballot if he had complied with the requirements of the law in regard to notice and requests his name to be placed thereon.

See report of Attorney General Montague, 1900, page 16, where the opinion is expressed that under this section the electoral board may inquire into genuineness of signatures of candidates before putting the names on the ballot.

See report of Attorney General Pollard, 1915, page 23, where the opinion is expressed that under this section notices of candidacy for office

filed with the secretary of the Commonwealth are public documents open to public inspection at all reasonable times, and it is the duty of the secretary of the Commonwealth to allow all proper inspection of such notices.

Sec. 122b. See report of Attorney General Scott, 1894, page 145, where the opinion is expressed that this section requires no special order of arrangement of names on the ballot.

See report of Attorney General Scott, 1897, page 17, where the opinion is expressed that under this section the electoral board shall prepare the ticket and enter the names of all of the candidates upon separate lines.

See report of Attorney General Anderson, 1908, page 86, where the opinion is expressed that under this section no election officer can keep the name of any candidate for Congress off the official ballot if he has complied with the requirements of the law in regard to notice and requests his name to be placed thereon.

See report of Attorney General Montague, 1899, page 17, where the opinion is expressed that this section does not apply where no political party nominates candidates for county or corporation offices, and the voter shall provide his own ballot.

Sec. 122h. See report of Attorney General Montague, 1898, page 21, where the opinion is expressed that under this section an elector has no right to expose his ballot after it is prepared and ready for deposit.

Sec. 122kk. See report of Attorney General Scott, 1896, page 13, where the opinion is expressed that under this section a judge of election after receiving a ballot may not expose it.

See report of Attorney General Anderson, 1908, page 59, where the opinion is expressed that under this section a ballot prepared with the assistance of a judge of election is illegal where the voter is not disabled.

See report of Attorney General Montague, 1899, page 18, where the opinion is expressed that under this section a disabled elector may require judge to mark his ballot as he directs.

Sec. 122l. See report of Attorney General Pollard, 1915, page 23, where the opinion is expressed that under this section notices of candidacy for office filed with the secretary of the Commonwealth are public documents open to public inspection at all reasonable times, and it is the duty of the secretary of the Commonwealth to allow all proper inspection of such notices.

Sec. 122m. See report of Attorney General Williams, 1910, page 61, where the opinion is expressed that under this section county clerk means clerk of the circuit court of the county.

Sec. 125. See report of Attorney General Anderson, 1907, page 72, where the opinion is expressed that under this section a voter otherwise qualified, who has removed from one precinct in the same county to

another precinct in that county, and has resided in the latter precinct for thirty days may be registered and vote upon the day of election, upon a proper transfer obtained by him at least thirty days before such election.

See report of Attorney General Anderson, 1907, page 72, where the opinion is expressed that under this section taken in conjunction with Sections 78 and 80 a registrar is not authorized to issue a transfer during the period between the thirtieth day before a general election up to and including such election.

Sec. 126. See report of Attorney General Anderson, 1907, page 69, where the opinion is expressed that under this section the challenge of a voter for not "personally" paying a poll tax may be tried.

Sec. 127. See report of Attorney General Anderson, 1904, page 13, where the opinion is expressed that under this section the judges of election should explain to every person whose vote is challenged the qualifications of an elector and may examine him as to the same.

See report of Attorney General Anderson, 1904, page 13, where the opinion is expressed that under this section the question of whether a citizen's poll tax has been personally paid may be tried.

See report of Attorney General Anderson, 1904, page 13, where the opinion is expressed that under this section the burden of proving that poll taxes were not personally paid is on the challenger.

See report of Attorney General Williams, 1913, page 97, where the opinion is expressed that in special elections challenges may be tried under this section.

Sec. 163. See report of Attorney General Montague, 1898, page 17, where the opinion is expressed that this section is not in conflict with Section 32 of the Constitution.

See report of Attorney General Anderson, 1908, page 82, where the opinion is expressed that under this section a rural letter carrier may not be a notary public.

See report of Attorney General Anderson, 1906, page 86, where the opinion is expressed that under this section a United States commissioner may not hold any post or office of trust, honor, or emolument under the government of this State or any city or county therein.

See report of Attorney General Anderson, 1909, page 52, where the opinion is expressed that under this section a school trustee cannot act as a United States census enumerator, but that acceptance of such employment ipso facto vacates the office of school trustee.

See report of Attorney General Anderson, 1908, page 71, where the opinion is expressed that under this section an appointment as collaborator in the department of agriculture of the United States vacates the office of State entomologist.

See report of Attorney General Montague in report of 1899, page 12, where the opinion is expressed that under this section a postmaster may not be a supervisor or jailor.

See report of Attorney General Montague, 1898, page 17, where the opinion is expressed that under this section the office of Commonwealth's Attorney cannot be filled by an officer in the militia.

See report of Attorney General Montague, 1900, page 9, where the opinion is expressed that under this section one person cannot hold office of fourth-class postmaster and member of electoral board at same time.

See report of Attorney General Montague, 1899, page 24, where the opinion is expressed that under this section a person cannot hold office of supervisor and postmaster at the same time, nor can a justice of the peace be a postmaster, but Section 164 allows fourth-class postmasters to be notaries public or school trustees.

See report of Attorney General Montague, 1899, page 13, where the opinion is expressed that under this section school trustee cannot be enumerator of United States census if such is an office under the United States Government.

See report of Attorney General Anderson, 1903, page 51, where the opinion is expressed that under this section a postmaster may not serve as judge of election.

See report of Attorney General Pollard, 1914, page 81, where the opinion is expressed that under this section where a superintendent of schools of a county enters into a contract with the United States Bureau of Education to write or compile a bulletin on some phases of rural education, he thereby vacates the office of superintendent of schools.

See report of Attorney General Pollard, 1914, page 81, where the opinion is expressed that neither fourth-class postmasters nor third-class postmasters can serve as school trustee in a town which constitutes a separate school district.

Sec. 164. See report of Attorney General Montague, 1900, page 9, where the opinion is expressed that under this section the office of fourth-class postmaster and membership on the electoral board may not be held by the same person.

See report of Attorney General Anderson, 1903, page 51, where the opinion is expressed that under this section a postmaster may not serve as a judge of election.

See report of Attorney General Pollard, 1914, page 81, where the opinion is expressed that neither fourth-class postmasters nor third-class postmasters can serve as school trustee in a town which constitutes a separate school district.

Sec. 173. See report of Attorney General Pollard, 1915, page 25, where an opinion is expressed as to who may take affidavits of witnesses to petitions under the primary law.

Sec. 176. See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that a franchise tax of 1 per cent. upon the gross receipts of a railroad corporation earned in this State is not invalid as applied to interstate carriers.

Sec. 177. See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that a franchise tax of 1 per cent. upon the gross receipts of a railroad corporation earned in this State is not invalid as applied to interstate carriers.

Sec. 178. See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that a franchise tax of 1 per cent. upon the gross receipts of a railroad corporation earned in this State is not invalid as applied to interstate carriers.

See report of Attorney General Williams, 1913, page 75, where the opinion is expressed that this section is the only one providing for giving a new bond by a treasurer.

Sec. 183a. See report of Attorney General Anderson, 1903, page 30, where the opinion is expressed that under this section the salaries, mileage and allowance of the employees of the State should be paid without any specific appropriations by the legislature therefor.

Sec. 184. See report of Attorney General Anderson, 1903, page 46, where the opinion is expressed that under this section the officers can only be allowed compensation for the days when they were actually and necessarily employed, and that time when said said clerks were so employed must be determined by appropriate enactment of the General Assembly.

(2) See report of Attorney General Anderson, 1903, page 17, where the opinion is expressed that this section is constitutional since it was valid before the adoption of the new Constitution and there is nothing in the new Constitution repugnant thereto.

Sec. 185. See report of Attorney General Anderson, 1905, page 32, where the opinion is expressed that under this section one trip is included each way from the home of the judge to the place where a term of his court is held, and back again either to his home or to the place where the next term of court is held, and no other trips.

Sec. 188. See report of Attorney General Anderson, 1903, page 30, where the opinion is expressed that under this section no specific appropriation by the legislature is necessary to authorize payment.

Sec. 192. See report of Attorney General Anderson, 1903, page 30, where the opinion is expressed that under this section no specific appropriation by the legislature is necessary to authorize payment.

Sec. 196. See report of Attorney General Anderson, 1909, page 86, where the opinion is expressed that under this section publication should be consecutively for at least three months before and up to the day of election.

Sec. 218. See report of Attorney General Anderson, 1903, page 47, where the opinion is expressed that under this section compensation of counsel defending soldiers charged with offences under the laws of the

State while discharging their duties under the orders of superior officers may be paid.

Sec. 221. See report of Attorney General Pollard, 1915, page 32, where the opinion is expressed that under this section it is the duty of the superintendent or executive officer and board of the Virginia Home and Industrial School for Girls to make an annual report to the governor, in writing, in regard to the institution, and thereupon it becomes the duty of the superintendent of public printing to print the said report and have it ready for distribution.

Sec. 223. See report of Attorney General Williams, 1912, page 16, where the opinion is expressed that under this section the superintendent of public printing is an executive officer.

Sec. 225. See report of Attorney General Pollard, 1914, page 84, where the opinion is expressed that under this section the State Board of Education has no authority under the law to pay the premium on the official bond of the State superintendent of public instruction out of the State school funds.

Sec. 225. See report of Attorney General Anderson, 1906, page 61, where the opinion is expressed that under this section the penalty on the bond of the superintendent of the penitentiary is not provided for and remedy therefor is suggested.

Sec. 232. See report of Attorney General Anderson, 1906, page 61, where the opinion is expressed that although this section requires a bond of the superintendent of the penitentiary, no penalty is provided.

See report of Attorney General Williams, 1912, page 56, where an opinion is expressed that under this section the duty and time of electing a superintendent and surgeon of both the penitentiary and State farm is mandatory.

Sec. 248. See report of Attorney General Williams, 1911, page 44, where the opinion is expressed that under this section money otherwise disposed of cannot be disposed of under its provisions.

Sec. 252. See report of Attorney General Anderson, 1902, page 58, where the opinion is expressed that this section expressly provides who shall have authority to sell Virginia Reports and the limitations and restrictions of this power.

Sec. 254. See report of Attorney General Anderson, 1908, page 68, where the opinion is expressed that under this section the State Board of Education has nothing to do with travelling libraries, but this is a matter for the library board of the State.

See report of Attorney General Williams, 1913, page 92, where opinion is expressed that under this section a circuit judge may not be appointed by virtue of Section 3130 as a director of the State Library.

See report of Attorney General Anderson, 1902, page 58, where the opinion is expressed that this section does not confer on the Library committee the power to dispose of the Virginia Reports.

Sec. 258. See report of Attorney General Anderson, 1908, page 70, where the opinion is expressed that under this section the library board has discretion as to whether to close the State Library on public holidays, and the proclamation of the governor does not affect the State Library.

Sec. 265. See report of Attorney General Pollard, 1915, page 98, where the opinion is expressed that under this section in those cities where important duties, ordinarily performed by the sheriff, are placed upon the chief of police, the superintendent of public printing will be justified in furnishing the chief of police with copies of the Acts of Assembly as they appear from session to session; but where the superintendent of public printing has delivered all of the Acts of Assembly to the secretary of the Commonwealth, he cannot recall them; nor can the Secretary of the Commonwealth part with copies of the Acts except upon application by the circuit or corporation court; and upon being satisfied that the chief of police does not possess them.

Sec. 223. See report of Attorney General Anderson, 1905, page 24, where the opinion is expressed that under this section taken in conjunction with Section 280 additional copies of the reports of State departments must be contracted for at the time of the giving of the original contract, but that expenses therefor are to be borne by the individual departments.

See report of Attorney General Anderson, 1905, page 23, where the opinion is expressed that under this section the superintendent of public printing is not prevented from rejecting all bids.

See report of Attorney General Pollard, 1915, page 99, where the opinion is expressed that under this section if the superintendent of public printing is of the opinion that the printers bidding on the State's work have made any agreement, express or implied, which results in bids at figures much in excess of those which the State was accustomed to pay for the same work, and that in fact the bids received are the result of a combination among the bidders, to fix prices, it is his duty to reject said bids and advertise for new bids.

Sec. 275. See report of Attorney General Anderson, 1905, page 33, where the opinion is expressed that under this section no provision is made for the printing of the adjutant-general.

See report of Attorney General Williams, 1913, both on page 84, where the opinion is expressed that a roster of pensioners published by the auditor of public accounts is to be paid for under the provisions of this section.

See report of Attorney General Anderson, 1906, page 57, where the opinion is expressed that under this section the governor may not order work to be done for other departments and have it charged to the executive department.

See report of Attorney General Pollard, 1914, page 97, where the opinion is expressed that under this section stenographer's note books and cut blotters are included in the term "stationery."

See report of Attorney General Pollard, 1915, page 69, where the opinion is expressed that under this section all expenses incident to the cost of mailing the license number plates to automobile owners are to be paid by the secretary of the Commonwealth, and such expenses include labels used in mailing; blanks containing information prerequisite to the granting of the licenses and forwarding the plates; and envelopes used in mailing the application blanks; but cards used as evidence of the payment of the required automobile license fees must be paid for by the superintendent of public printing.

Sec. 275a. See report of Attorney General Anderson, 1906, page 53, where the opinion is expressed that this section does not control as to the payment of extra copies ordered by the Corporation Commission of annual reports printed, but that Section 280 controls.

Sec. 278. See report of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section examiners of records should be required to refund and pay back into the treasury commissions paid them on the values returned delinquent in July by a county or city treasurer.

Sec. 279. See report of Attorney General Pollard, 1915, page 98, where the opinion is expressed that under this section in those cities where important duties, ordinarily performed by the sheriff, are placed upon the chief of police, the superintendent of public printing will be justified in furnishing the chief of police with copies of the Acts of Assembly as they appear from session to session; but where the superintendent of public printing has delivered all of the Acts of Assembly to the secretary of the Commonwealth, he cannot recall them; nor can the secretary of the Commonwealth part with copies of the Acts except upon application by the circuit or corporation court; and upon being satisfied that the chief of police does not possess them.

Sec. 280. See report of Attorney General Anderson, 1906, page 53, where the opinion is expressed that this section rather than Section 275a controls as to the payment of extra copies of the annual report ordered by the Corporation Commission.

See report of Attorney General Pollard, 1915, page 32, where the opinion is expressed that under this section it is the duty of the superintendent or executive officer and board of the Virginia Home and Industrial School for Girls to make an annual report to the governor, in writing, in regard to the institution, and thereupon it becomes the duty of the superintendent of public printing to print the said report and have it ready for distribution.

Sec. 281. See report of Attorney General Anderson, 1906, page 56, where the opinion is expressed that under this section there is no requirement that the official State court reports be copyrighted.

Sec. 285a. See report of Attorney General Pollard, 1914, page 97, where the opinion is expressed that under this section stenographer's note books and cut blotters are included in the term "stationery."

Sec. 288. See report of Attorney General Anderson, 1907, page 85, where the opinion is expressed that under this section the governor and the superintendent of public buildings and grounds may allow the city of Richmond to lay a granolithic walk around Lee Monument Circle, but may not cede any of the land to the city.

Sec. 300. See report of Attorney General Anderson, 1908, page 57, where the opinion is expressed that this section and those following are the paramount military law in times of peace.

Sec. 304. See report of Attorney General Anderson, 1903, page 39, where the opinion is expressed that under this section that the officers of the Virginia Volunteers on duty with troops in the actual service of the State, who occupied quarters which were inadequate and were furnished without cost to the State are not entitled to receive commutation of quarters for time during which they were on such duty or for any part of such time.

See report of Attorney General Anderson, 1903, page 40, where the opinion is expressed that under this section no allowance of commutation of quarters to officers serving with troops is authorized to be made under any circumstance.

See report of Attorney General Pollard, 1915, page 92, where the opinion is expressed that under this section artificers, wagoners, farriers, saddlers, mechanics, and cooks, being enlisted men, are entitled to only one dollar per day for their services, but in case of a longer period of service than sixty days at one time, they are entitled to receive for such time in excess of sixty days as they may be retained in the service, the same pay, rations, and allowance as enlisted men of like grade in the United States army or navy; and when rations are issued, the value of the same shall be computed by the adjutant general and the money paid to the enlisted men in lieu thereof.

Sec. 305. See report of Attorney General Anderson, 1903, page 47, where the opinion is expressed that under this section no provision is made for the compensation of counsel defending soldiers because of acts done while in the discharge of their duties and done under the order of superior officers.

See report of Attorney General Anderson, 1903, page 39, where the opinion is expressed that under this section there is no provision made for the allowance of any commutation of quarters to officers serving with troops when no quarters or inadequate quarters have been provided for such officers.

See report of Attorney General Anderson, in report of 1902, page 59, where the opinion is expressed that this section covers all reasonable and necessary expenses incurred in executing any lawful order of the authori-

ties of the State under which troops are called out "in cases of riot, tumult, breach of the peace, resistance to process" or "in aid of the civil authorities." The question of what expenses are reasonable and necessary is one of fact.

Sec. 306. See report of Attorney General Williams, 1910, page 21, where the opinion is expressed that this section is not repealed by Section 374.

See report of Attorney General Anderson, 1908, page 57, where the opinion is expressed that under this section provisions of Chapter 21 of the Code are not repealed unless in direct conflict.

See report of Attorney General Anderson, 1908, page 57, where the opinion is expressed that under this section broad authority is conferred on the governor in regard to the militia or volunteers.

Sec. 308. See report of Attorney General Montague, 1901, page 5, where the opinion is expressed that under this section every officer must be examined for every office to which he may be successively elected or appointed.

See report of Attorney General Pollard, 1915, page 90, where the opinion is expressed that under this section the authority of a military officer of a company which has never been properly organized since the requisite number of men had not been given the medical examination and had not subscribed to the oath of enlistment is not subject to collateral attack on the part of a private who has been court-martialed for disobedience of orders.

Sec. 308. See report of Attorney General Pollard, 1915, page 93, where the opinion is expressed that an examination as to the qualifications to perform the duties of office is required of an officer who is appointed, elected or transferred from one office or organization in the militia to another without loss of grade or continuous service.

Sec. 308a. See report of Attorney General Pollard, 1915, page 93, where the opinion is expressed that an examination as to the qualifications to perform the duties of office is required of an officer who is appointed, elected or transferred from one office or organization in the militia to another without loss of grade or continuous service.

Sec. 368. See report of Attorney General Williams, 1910, page 22, where the opinion is expressed that this section does not and cannot conflict with the powers conferred by Section 73 Constitution.

See report of Attorney General Montague, 1899, page 27, where the opinion is expressed that under this section the mayor of a city has no authority to order out the militia in aid of the civil authorities beyond the limits of his own city.

Sec. 374. See report of Attorney General Williams, 1910, page 21, where the opinion is expressed that this section is not repealed by Section 306.

See report of Attorney General Pollard, 1914, page 63, where the opinion is expressed that under this section military fines are "fines collected for offenses committed against the State" within the meaning of the constitutional provision, and therefore any provision attempting to divert these fines from the literary fund to the military fund is unconstitutional and void.

See report of Attorney General Pollard, 1915, page 89, where the opinion is expressed that under this section the failure of a city sergeant to arrest enlisted men upon a warrant issued by a court-martial is punishable either by requiring such officer to forfeit twenty dollars or by his removal from office by the corporation court and for the enforcement of such a forfeiture the justice's court of the corporation has jurisdiction.

Sec. 375a. See report of Attorney General Pollard, 1914, page 63, where the opinion is expressed that under this section military fines are "fines collected for offenses committed against the State" within the meaning of the constitutional provision, and therefore any provision attempting to divert these fines from the literary fund to the military fund is unconstitutional and void.

See report of Attorney General Anderson, 1903, page 48, where the opinion is expressed that under this section there is no authority for payment by the State of any bill or claim for rations furnished troops on duty in aid of civil authorities in excess of the sum allowable as commutation of rations.

Sec. 376. See report of Attorney General Pollard, 1914, page 63, where the opinion is expressed that under this section military fines are "fines collected for offenses committed against the State" within the meaning of the constitutional provision, and therefore any provision attempting to divert these fines from the literary fund to the military fund is unconstitutional and void.

Sec. 377. See report of Attorney General Montague, 1900, page 10, where the opinion is expressed that under this section the senior officer of naval militia is eligible to membership in the military board.

See report of Attorney General Anderson, 1905, page 33, where the opinion is expressed that under this section provision is made for the printing of the adjutant general.

See report of Attorney General Anderson, 1903, page 47, where the opinion is expressed that under this section compensation of counsel defending soldiers charged with offences under the laws of the State while discharging their duties under the order of superior officers may be paid.

Sec. 379. See report of Attorney General Pollard, 1914, page 8, where the opinion is expressed that the bill rendered for office expenses cannot be paid out of the State treasury for the reason that no appropriation has been made for the purpose as required by section 186 of the Constitution.

Sec. 382. See report of Attorney General Montague, 1900, page 14, where the opinion is expressed that under this section deserters are not entitled to pensions nor are "reserves" or soldiers who are not natives of Virginia and moved here since the war and did not belong to a Virginia command.

Sec. 382a (2). See report of Attorney General Anderson, 1909, page 58, where the opinion is expressed that under this section a person confined in a lunatic asylum of the State may receive or have his committee receive the pension notwithstanding.

(5) See report of Attorney General Anderson, 1908, page 68, where an opinion is expressed under this section as to its proper construction.

(6) See report of Attorney General Pollard, 1914, page 67, where the opinion is expressed that under this section a person who jointly with his wife owns a life estate in property assessed at eight hundred and fifty dollars may receive a pension if otherwise qualified.

Sec. 437a. See report of Attorney General Anderson, 1908, page 42, where the opinion is expressed that under this section, especially in view of Section 4089, no provision is made for compensation for Commonwealth's Attorneys.

Sec. 444. See report of Attorney General Anderson, 1906, page 33, where the opinion is expressed that under this section the applicant is not relieved of ordinary court costs.

Sec. 453. See report of Attorney General Williams, 1912, page 37, where the opinion is expressed that under this section the clerk is entitled to the same fees as he would get for performing similar services for an individual.

Sec. 456. See report of Attorney General Williams, 1910, page 27, where the opinion is expressed that neither under this section nor any other section can an assessor enter on his books the lands and lots to one man and improvements to another.

Sec. 457. See report of Attorney General Anderson, 1902, page 81, where the opinion is expressed that under this section the income derived by a town from the sale of water is not such a profit as is here contemplated.

See report of Attorney General Montague, 1900, page 18, where the opinion is expressed that neither this section nor Section 590 excepts from taxation a deed of real estate to a city for school and court-house purposes combined.

Sec. 469. See report of Attorney General Williams, 1912, page 60, where an opinion is expressed as to use of the books under this section in connection with 1906 Acts, Chapter 52, providing for sale of lots purchased by the Commonwealth for delinquent taxes and not redeemed within four years.

Sec. 485. See report of Attorney General Pollard, 1915, page 188, where the opinion is expressed that under this section even though a lease provides that the lessee covenants to pay all taxes on the real estate and on any improvements that the lessee may put thereon during the term of the lease, and that the lessee shall have the right to remove the improvements at the expiration of the lease, such improvements are nevertheless taxable as real estate.

See report of Attorney General Pollard, 1915, page 188, where the opinion is expressed that under this section machinery is taxable as personal property where the machinery belongs to one person and the real estate to another.

Sec. 487. See report of Attorney General Pollard, 1915, page 166, where the opinion is expressed that under this section, although stocks and certificates of stock and bonds have always been outside of this State and in the possession of a non-resident agent or attorney of a resident of this State, such stocks and bonds and indeed all intangible personal property, including money belonging to such resident, is assessable for taxation in this State in the county or city wherein the owner of such stocks and bonds resides.

Sec. 489. See report of Attorney General Pollard, 1915, page 166, where the opinion is expressed that under this section, although stocks and certificates of stock and bonds have always been outside of this State and in the possession of a non-resident agent or attorney of a resident of this State, such stocks and bonds and indeed all intangible personal property, including money belonging to such resident, is assessable for taxation in this State in the county or city wherein the owner of such stocks and bonds resides.

See report of Attorney General Pollard, 1915, page 131, where the opinion is expressed that under this section a local board of review of a county may summon the banks, State and National, of that county, presidents, cashiers or employees thereof and require them, under penalty, to give the names of all person, firms or corporations having time or savings deposits in said banks together with the amount to the credit of each depositor.

Sec. 491. See report of Attorney General Pollard, 1915, page 167, where the opinion is expressed that under this section a trust fund for purposes of taxation is divisible and taxable in the proper proportions wherever the beneficiaries reside.

See report of Attorney General Pollard, 1915, page 27, where an opinion is expressed under this section as to what young men just becoming of age may vote.

See report of Attorney General Pollard, 1915, page 19, where the opinion is expressed that under this section where under the terms of the decree annexation of territory adjacent to a city becomes effective on April 1, real estate and personal property in the annexed territory being

assessed as of April 1st, should be assessed in the county from which said territory has been annexed.

Sec. 492. See report of Attorney General Pollard, 1915, page 166, where the opinion is expressed that under this section, although stocks and certificates of stock and bonds have always been outside of this State and in the possession of a non-resident agent or attorney of a resident of this State, such stocks and bonds and indeed all intangible personal property, including money belonging to such resident, is assessable for taxation in this State in the county or city wherein the owner of such stocks and bonds resides.

See report of Attorney General Pollard, 1915, page 160, where the opinion is expressed that under this section where an insane person is confined in a Virginia hospital and has a non-resident committee who qualified in Virginia, the intangible personal property under the control of the committee may be taxed in Virginia.

See report of Attorney General Pollard, 1915, page 154, where the opinion is expressed that under this section taxes accruing against property in the hands of the commissioner while held by him as commissioner, renders him personally responsible for the payment of such taxes if distribution is made by him without complying with the law.

See report of Attorney General Pollard, 1915, page 147, where the opinion is expressed that under this section since it is made the duty of a personal representative to list property for taxation, and it is made illegal for him to distribute the funds until the taxes are paid, he is personally responsible for the payment of taxes accruing against the property while in his hands.

See report of Attorney General Pollard, 1915, page 167, where the opinion is expressed that under this section a trust fund for purposes of taxation is divisible and taxable in the proper proportions wherever the beneficiaries reside.

Sec. 492a. See report of Attorney General Pollard, 1915, page 154, where the opinion is expressed that under this section taxes accruing against property in the hands of the commissioner while held by him as commissioner, renders him personally responsible for the payment of such taxes if distribution is made by him without complying with the law.

Sec. 492b. See report of Attorney General Pollard, 1915, page 147, where the opinion is expressed that under this section since it is made the duty of a personal representative to list property for taxation, and it is made illegal for him to distribute the funds until the taxes are paid, he is personally responsible for the payment of taxes accruing against the property while in his hands.

See report of Attorney General Pollard, 1915, page 154, where the opinion is expressed that under this section taxes accruing against property in the hands of the commissioner while held by him as commissioner, renders him personally responsible for the payment of such taxes if distribution is made by him without complying with the law.

See report of Attorney General Pollard, 1914, page 130, where the opinion is expressed that under this section where there is a decree of court in a general creditor's suit directing a sale of real and personal property, it would not be wise for a treasurer to make levy and sale, but if the case is still before the commissioner, the treasurer should appear before the commissioner and prove his claim, or if the matter is in the hands of the court, he should take it up directly with the court.

Sec. 494. See report of Attorney General Pollard, 1915, page 135, where the opinion is expressed that under this section where a bank closes its doors on December 31, under a proposition of merger with another bank, which is not consummated until February 5th, the former bank is subject to taxation on February 1st just as if there had been no contemplation of merger.

Sec. 503. See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings instituted by petitioner to collect omitted taxes should be brought in the name of the Commonwealth for the omitted taxes due the Commonwealth and in the names of the county and district for the omitted taxes due the county or district, respectively.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings taken against persons rendering false tax lists are not barred by the fact that the taxpayer previous to the institution of such proceedings pays his omitted taxes, although the amount paid is credited on such judgment as may be rendered in the proceedings.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section provisions of the law relating to the mode of recovering and enforcing payment into the treasury of public monies collected and all fees to the Commonwealth have no reference to cases where the taxpayer has not paid into the treasury taxes due.

Sec. 508. See report of Attorney General Pollard, 1915, page 149, where the opinion is expressed that under this section if an examiner of records in the course of the examination of the annual reports of purchases of merchants and returns of taxpayers an examination of State and Federal records in connection therewith should discover any omitted taxes, whether for current or past years, it is his duty to report the same (if necessary) and in turn report to the commissioner of the revenue who is required to make assessment in pursuance of statute.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings instituted by petitioner to collect omitted taxes should be brought in the name of the Commonwealth for the omitted taxes due the Commonwealth and in the names of the county and district for the omitted taxes due the county or district, respectively.

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See report of Attorney General Anderson, 1908, page 35, where an opinion is expressed under this section as to procedure.

See report of Attorney General Anderson, 1908, page 73, where the opinion is expressed that under this section the commissioner of revenue should assess omitted capitation taxes immediately upon ascertaining the omission of such taxes.

See report of Attorney General Anderson, 1904, page 10, where the opinion is expressed that under this section a person assessable with a poll tax for the preceding three years may go to the assessing officer and get him to assess the same as omitted taxes, certifying the fact of such assessment and such certificate to be taken to the treasurer who will thereupon receive the money.

Sec. 511. See report of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section and others an examiner of records should be required to refund and pay back into the treasury commissions paid them on the values returned for 1912 taxes and which were returned delinquent in July by a county or city treasurer.

Sec. 513. See report of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section and others an examiner of records should be required to refund and pay back into the treasury commissions paid them on the values returned for 1912 taxes and which were returned delinquent in July by a county or city treasurer.

Sec. 530. See report of Attorney General Anderson, 1908, page 61, where the opinion is expressed that under this section the identical account upon which the auditor is to issue his warrant must be on certificate of the judge of the court allowing the account.

Sec. 532. See report of Attorney General Williams, 1912, page 55, where the opinion is expressed that under this section proceedings are to be had under 1910 Acts, Chapter 286.

Sec. 564. See report of Attorney General Pollard, 1914, page 75, where the opinion is expressed that the constitutional provision requiring the General Assembly to put an annual tax on property of not less than one nor more than five mills on the dollar for the schools of the primary and grammar grades should not be construed so as to apply to receipts from clerks of courts, receipts from franchise taxes, registration fees.

licenses, sale of adhesive stamps, receipts from water, light and heating companies, insurance companies, dispensaries or from the oyster tax.

Sec. 572. See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings instituted by petitioner to collect omitted taxes should be brought in the name of the Commonwealth for the omitted taxes due the Commonwealth and in the names of the county and district for the omitted taxes due the county or district respectively.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings taken against persons rendering false tax lists are not barred by the fact that the taxpayer previous to the institution of such proceedings pays his omitted taxes, although the amount paid is credited on such judgment as may be rendered in the proceedings.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section provisions of the law relating to the mode of recovering and enforcing payment into the treasury of public monies collected and all fees to the Commonwealth have no reference to cases where the taxpayer has not paid into the treasury taxes due.

Sec. 574. See report of Attorney General Scott, 1897, page 11, where the opinion is expressed that this section is criminal in nature and therefore the prosecution has no right of appeal.

See report of Attorney General Scott, 1897, page 11, where the opinion is expressed that under this section and those following a remedy for the violation of the revenue laws is provided.

Sec. 575. See report of Attorney General Scott, 1897, page 11, where the opinion is expressed that this section being civil in nature, the prosecution has the right of appeal.

Sec. 586. See report of Attorney General Anderson, 1908, page 64, where the opinion is expressed that under this section a special congressional election is not a national election.

Sec. 587. See report of Attorney General Montague, 1901, page 6, where the opinion is expressed that this section does not allow the manufacturer, nor does a license to a manufacturer authorize him to sell and deliver in such local option district, but he can make sale and deliver liquor outside of such local option district.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section the students must be selected by the school trustees of the respective counties, cities and election districts from persons who are bona fide residents of said counties, cities or election districts, for these students are to be apportioned in the same manner as the members of the House of Delegates and the said appointment is not a mere formal thing, but necessarily means a choice from students who live in said county, city or district.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section a man who has come from another State to the Virginia Polytechnic Institute, and after remaining there a year or two registers from Blacksburg and then claims that he is entitled to tuition has not become such a resident of the State of Virginia as will entitle him to free tuition in the absence of very strong evidence to prove such domicile.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section men who have moved from Virginia can claim no privilege of free tuition for their sons since, as shown above, the selection by the school trustees must be from a student of the public free schools or from others residing in their district.

See report of Attorney General Pollard, 1915, page 128, where the opinion is expressed that under this section in order to entitle a person to receive free tuition as a State student at the Virginia Polytechnic Institute, he must first establish a residence in some county, city or election district for the House of Delegates; and second, he must be selected by the school trustees of such county, city or election district, which county, city or election district is entitled to no more than four times the number of members of the House of Delegates from such county, city or election district, so that a person who has been a resident of a State other than Virginia, and who relies on his sojourn at an institution of learning in Virginia to establish residence, could not receive a State scholarship in the absence of other very strong circumstances to prove his residence in Virginia.

Sec. 587b. See report of Attorney General Anderson, 1908, page 34, where the opinion is expressed that under this section a license is not revoked by operation of law until the expiration of ninety days from the day the election is held.

Sec. 589. See report of Attorney General Pollard, 1914, page 66 where the opinion is expressed that if a paper contains an affidavit under this section no tax may be charged, therefore no adhesive stamp is required.

Sec. 590. See report of Attorney General Pollard, 1915, page 146, where the opinion is expressed that under this section in a lease the consideration or value contracted for, which is the basis for the computation of recordation tax, is the amount of rental or other consideration to be paid by the lessee for the use of the property involved and where this is not certain, depending on future contingencies, the clerk of the court must estimate as best he can on the facts and in the event of a refusal to pay the recordation tax he should refuse to admit the instrument to record.

See report of Attorney General Montague, 1900, page 18, where the opinion is expressed that neither this section nor Section 457 exempts from taxation a deed of real estate to a city for school and court-house purposes combined.

See report of Attorney General Williams, 1911, page 32, where the opinion is expressed that under this section a deed conveying school property in addition to other property is not exempt from taxation on deeds.

Sec. 603. See report of Attorney General Anderson, 1908, page 73, where the opinion is expressed that where the tax books are omitted under this section the treasurer must nevertheless receive omitted capitation taxes.

Sec. 604. See report of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section examiners of records should be required to refund and pay back into the treasury commissions paid them on the values returned delinquent in July by a county or city treasurer.

See report of Attorney General Pollard, 1915, page 189, where the opinion is expressed that under this section it was the duty of a county treasurer to present his 1914 annual accounts to the commissioner of accounts in order that they should be audited during that year.

Sec. 605. See report of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section examiners of records should be required to refund and pay back into the treasury commissions paid them on the values returned delinquent in July by a county or city treasurer.

Sec. 613. See report of Attorney General Montague, 1900, page 13, where the opinion is expressed that under this section a county school board has no authority to allow a treasurer any commission upon the State school tax fund.

See report of Attorney General Anderson, 1905, page 15, where the opinion is expressed that this section and Section 614 together determine the rate to be paid treasurers for the handling of school funds under Section 1515.

Sec. 614. See report of Attorney General Anderson 1909, page 49, where the opinion is expressed that neither under this section nor any other section can the treasurer of a city receive compensation on moneys paid as tuition by parents or guardians for children in the public schools.

See report of Attorney General Anderson, 1908, page 86, where the opinion is expressed that this section does not prevent an incoming treasurer from keeping commissions collected on the tax tickets uncollected by his predecessor.

See report of Attorney General Anderson, 1907, page 52, where opinion is expressed under this section as to various computations. See also report of 1908, page 25.

See report of Attorney General Anderson, 1904, page 14, where the opinion is expressed that under this section in settling with the outgoing and incoming treasurers, the school authorities should make an equitable apportionment of the prescribed commission between them provided they

can in no case allow the incoming treasurer more than two per cent. of the amount paid over to him by his predecessor.

See report of Attorney General Anderson, 1905, page 15, where the opinion is expressed that this section and Section 613 together determine the rates to be paid treasurers for handling the school funds under Section 1515.

See report of Attorney General Anderson, 1908, page 22, where the opinion is expressed that under this section a county treasurer receiving money by order of the circuit court is not entitled to any commission.

See report of Attorney General Anderson, 1907, page 76, where the opinion is expressed that under this section a treasurer is entitled to only one commission for both receiving and disbursing school funds.

See report of Attorney General Anderson, 1907, page 76, where the opinion is expressed that this section takes precedence over Section 1515 where the two conflict as to the commissions allowed city treasurers for receiving and disbursing the school funds.

Sec. 647. See report of Attorney General Anderson, 1909, page 87, where the opinion is expressed that under this section the clerk is allowed two cents per name for each copy of the reports required to be made by that section.

See report of Attorney General Williams, 1911, page 35, where the opinion is expressed that this section repeals Section 669 so far as it refers to compensation of clerks under Section 662. (See also opinion of Attorney General Williams in report of 1911, page 36).

Sec. 666. See report of Attorney General Anderson, 1909, page 84, where the opinion is expressed that under this section lands bought by the Commonwealth for delinquent taxes cannot be rented by treasurers for current taxes.

Sec. 669. See report of Attorney General Anderson, 1909, page 87, where the opinion is expressed that under this section the clerk is allowed five cents for each lot, tract, or parcel of land purchased in the name of the auditor for the benefit of the State and county to be paid out of the public treasury under Section 662.

See report of Attorney General Williams, 1911, page 35, where the opinion is expressed that this section is repealed by Section 647 in so far as it refers to compensation of clerks under Section 662. (See also opinion of Attorney General Williams in report of 1910, page 36).

Secs. 675-680. See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education but other methods are provided.

Sec. 681. See report of Attorney General Pollard, 1915, page 50, where the opinion is expressed that under this section where an oyster

inspector has failed to account to the auditor of public accounts for licenses, rentals, fines and other sums due within his district, it is the duty of the auditor of public accounts to institute and prosecute proceedings against him in order to enforce the payment of such money to the Commonwealth.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings instituted by petitioner to collect omitted taxes should be brought in the name of the Commonwealth for the omitted taxes due the Commonwealth and in the names of the county and district for the omitted taxes due the county or district respectively.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section proceedings taken against persons rendering false tax lists are not barred by the fact that the taxpayer previous to the institution of such proceedings pays his omitted taxes, although the amount paid is credited on such judgment as may be rendered in the proceedings.

See report of Attorney General Pollard, 1915, page 174, where the opinion is expressed that under this section provisions of the law relating to the mode of recovering and enforcing payment into the treasury of public monies collected and all fees to the Commonwealth have no reference to cases where the taxpayer has not paid into the treasury taxes due.

Sec. 687. See report of Attorney General Williams, 1912, page 39, where the opinion is expressed that procedure may be had under this section in a case arising under Section 144 Tax Bill.

Sec. 695. See report of Attorney General Williams, 1912, page 39, where the opinion is expressed that under this section procedure is provided for cases arising under Section 144 Tax Bill.

Sec. 702. See report of Attorney General Pollard, 1914, page 22, where the opinion is expressed that this section does not permit the compromise of a judgment obtained by the Commonwealth for costs in a criminal prosecution.

Sec. 702a. See report of Attorney General Anderson, 1906, page 81, where the opinion is expressed that under this section only doubtful claims may be compromised.

See report of Attorney General Pollard, 1914, page 22, where the opinion is expressed that this section does not permit the compromise of a judgment obtained by the Commonwealth for costs in a criminal prosecution.

Sec. 703. See report of Attorney General Pollard, 1915, page 42, where the opinion is expressed that under this section the auditor of public accounts is authorized to appoint an agent for the collection of money from a non-resident sergeant on a forfeited recognizance and after the debt or a part thereof has been collected is authorized to recommend

such compensation as to him may seem reasonable on money actually paid into the treasury whereupon the governor may authorize the payment of so much thereof as to him may seem proper.

Sec. 709. See report of Attorney General Pollard, 1915, page 42, where the opinion is expressed that under this section the auditor of public accounts is authorized to appoint an agent for the collection of money from a non-resident sergeant on a forfeited recognizance and after the debt or a part thereof has been collected is authorized to recommend such compensation as to him may seem reasonable on money actually paid into the treasury whereupon the governor may authorize the payment of so much thereof as to him may seem proper.

Sec. 712. See report of Attorney General Anderson, 1909, page 70, where the opinion is expressed that neither under this section nor any section can a *chancery suit* be instituted to subject real estate to the payment of a fine.

Secs. 712-745. See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education but other methods are provided.

See report of Attorney General Pollard, 1915, page 89, where the opinion is expressed that under this section the failure of a city sergeant to arrest enlisted men upon a warrant issued by a court-martial is punishable either by requiring such officer to forfeit twenty dollars or by his removal from office by the corporation court and for the enforcement of such a forfeiture the justice's court of the corporation has jurisdiction.

Sec. 715. See report of Attorney General Williams, 1913, page 69, where an opinion is expressed under this section as to whether a policeman is included.

Sec. 724. See report of Attorney General Anderson, 1907, page 27, where the opinion is expressed that under this section the only remedy for the remission of a fine imposed for contempt is provided.

Sec. 738. See report of Attorney General Anderson, 1907, page 26, where the opinion is expressed that under this section the governor has no authority to remit fines until conditions set forth in Sections 738-743 are complied with.

See report of Attorney General Anderson, 1907, page 26, where the opinion is expressed that under this section fines imposed for contempt of court may not be remitted by the governor.

See report of Attorney General Anderson, 1907, page 29, where the opinion is expressed that under this section fines imposed for refusal to pay license taxes may be remitted by the governor.

Sec. 739. See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that in order to secure the remittance of fines, application therefor must be made to the governor in strict compliance with the required procedure.

Sec. 740. See report of Attorney General Pollard, 1915, page 46, where the opinion is expressed that in order to secure the remittance of fines, application therefor must be made to the governor in strict compliance with the required procedure.

Sec. 741. See report of Attorney General Pollard, 1915, page 46, where the opinion is expressed that in order to secure the remittance of fines, application therefor must be made to the governor in strict compliance with the required procedure.

Sec. 743. See report of Attorney General Pollard, 1915, page 46, where the opinion is expressed that in order to secure the remittance of fines, application therefor must be made to the governor in strict compliance with the required procedure.

See report of Attorney General Williams, 1912, page 44, where the opinion is expressed that neither this section nor any other section confers any authority on the governor to remit a fine already paid into the State treasury.

Sec. 765. See report of Attorney General Montague, 1899, page 13, where the opinion is expressed that this section covers only legal claims.

Sec. 766. See report of Attorney General Williams, 1913, page 70, where the opinion is expressed that under this section the State Corporation Commission determines the amount to be paid to Bureau of Insurance.

Sec. 767. See report of Attorney General Anderson, 1906, page 30, where the opinion is expressed under this section that expenses entailed in going out of the State to bring back into this State persons arrested in another State cannot be collected, except where the person going out of the State has requisitions gotten from the governor.

Sec. 814. See report of Attorney General Anderson, 1904, page 22, where the opinion is expressed that under this section only one bond should be executed.

Sec. 815. See report of Attorney General Williams, 1913, page 75, where the opinion is expressed that under this section the judge before whom bond is given has discretion to fix the penalty within the bounds prescribed in this section.

Sec. 821. See report of Attorney General Anderson, 1909, page 94, where the opinion is expressed that this is the only section providing for remedy by removal from office by the circuit court of an officer acting from improper motives.

See report of Attorney General Pollard, 1915, page 172, where the opinion is expressed that under this section if an examiner of records refuses to make report of his examinations to the local board of review, he may be proceeded against before the circuit or corporation court and removed for incompetency or gross neglect of official duty.

Sec. 822. See report of Attorney General Pollard, 1914, page 70, where the opinion is expressed that under this section a clerk of a court is a paid officer of the county and therefore is prevented from bidding on a contract for the construction or working of the roads in the county.

Sec. 823. See report of Attorney General Anderson, 1902, page 98, where the opinion is expressed that under this section school trustees are city officers.

Sec. 824. See report of Attorney General Pollard, 1914, page 86, where the opinion is expressed as to what abstracts of title to school property, on which a loan is requested from the literary fund, must show.

See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section it would be unwise for the State Board of Education to make any loans from the literary fund without being certain that all the formalities of the law have been complied with.

See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section it is the duty of the board to ascertain and to be satisfied that the school district or board borrowing the fund has a good and sufficient title in fee to the real estate on which the school building is to be erected and that the same is free from incumbrances.

See report of Attorney General Williams, 1912, page 48, where the opinion is expressed that under this section a remedy is provided for contesting the right to locate a school within a certain distance of a dwelling house.

Sec. 833. See report of Attorney General Pollard, 1914, page 121, where the opinion is expressed that under this section a county may not tax real estate which has heretofore or may hereafter be purchased for the purpose of securing a water supply for a city or town.

Sec. 833a. See report of Attorney General Pollard, 1914, page 121, where the opinion is expressed that under this section a county may not tax real estate which has heretofore or may hereafter be purchased for the purpose of securing a water supply for a city or town.

See report of Attorney General Pollard, 1915, page 192, where the opinion is expressed that under this section the General Assembly has the power to pass a law requiring that intangible property of citizens of towns be subject to town taxation and at the same time provide that such property shall not be taxable by the cities and counties.

Sec. 834f. See report of Attorney General Pollard, 1914, page 70, where the opinion is expressed that under this section a clerk of a court

is a paid officer of the county and therefore is prevented from bidding on a contract for the construction or working of the roads in the county.

Sec. 853. See report of Attorney General Anderson, 1904, page 14, where the opinion is expressed that under this section no commission is provided for a treasurer for paying over to the incoming treasurer the school funds.

Sec. 862. See report of Attorney General Anderson, 1904, page 14, where the opinion is expressed that under this section no commission is provided for a treasurer for paying over to the incoming treasurer the school funds.

See report of Attorney General Pollard, 1915, page 189, where the opinion is expressed that under this section it was the duty of a county treasurer to present his 1914 annual accounts to the commissioner of accounts in order that they should be audited during that year.

Sec. 868. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute, and neglected children into private families.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section where the overseer has an infant put into the county poorhouse, the county superintendent of the poor may not put him into a private family, nor has a court any authority to order him to do so.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section a child may be included under the term "pauper."

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section the discretion as to the dismissal of the inmates of a county poor-house is lodged entirely in the county superintendent of the poor, and therefore the supervisors have no power to insist on detaining the inmates.

Sec. 869. See report of Attorney General Anderson, 1909, page 72, where the opinion is expressed that neither under this section nor any other section may boards of supervisors pay the superintendent of the poor any fixed sums per month or year for the support of paupers committed to his care; or to give him in addition to such allowance any part of the crops raised on the poor farm.

Sec. 876. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section where the overseer has an infant put into the county poor-house, the county superintendent of the poor may not put him into a private family, nor has a court any authority to order him to do so.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section a child may be included under the term of "pauper."

Secs. 876-881. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section the discretion as to the dismissal of the inmates of a county poor-house is lodged entirely in the county superintendent of the poor, and therefore the supervisors have no power to insist on detaining the inmates.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute and neglected children into private families.

Sec. 881. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section a child may be included under the term "pauper."

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section where the overseer has an infant put into the county poor-house, the county superintendent of the poor may not put him into a private family, nor has a court any authority to order him to do so.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute and neglected children into private families.

See report of Attorney General Anderson, 1909, page 71, where the opinion is expressed that under neither this section nor any other section is the board of supervisors authorized to farm out the poor of the county to the superintendent of the poor or to any other person.

See report of Attorney General Williams, 1910, page 50, where the opinion is expressed that under this section insane persons cannot be sent to an almshouse nor can they under any other section.

Sec. 884. See report of Attorney General Pollard, 1914, page 20, where the opinion is expressed that as used in this section vagrancy is not an infamous crime.

Sec. 891. See report of Attorney General Pollard, 1915, page 51, where the opinion is expressed that under this section in the absence of the coroner who is required to make a report to the State registrar where a death is caused by unlawful or suspicious means, it is the duty of the justice of the peace to serve, and it is the proper course for him to require one or more physicians to attend and assist him in making out the required certificate.

Sec. 923. See report of Attorney General Anderson, 1902, page 54, where the opinion is expressed that under this section a notary public of a city may also act as notary for the county in which such city is situated.

See report of Attorney General Williams, 1913, page 63, where the opinion is expressed that under this section no authority is given the governor to revoke the commission of a notary public.

See report of Attorney General Williams, 1912, page 34, where the opinion is expressed that under this section certain other offices may be held by a notary public.

See report of Attorney General Pollard, 1914, page 68, where the opinion is expressed that under this section a deputy sheriff is not prevented from serving as a notary public.

See report of Attorney General Pollard, 1914, page 66, where the opinion is expressed that under this section a person residing in Roanoke county may be appointed a notary for Roanoke city, and he will be ex-officio notary for Roanoke county; or vice versa, he may be appointed for Roanoke county and he will be ex-officio notary for Roanoke city.

See report of Attorney General Pollard, 1915, page 94, where the opinion is expressed that under this section a person who has been appointed a notary public and does not qualify within the time prescribed by law, cannot be refunded the fee paid out of the treasury, nor can the fee already paid be applied under a commission issued by virtue of a new appointment.

Sec. 928. See report of Attorney General Anderson, 1902, page 73, where the opinion is expressed that this section provides only for care and nursing and medical attention and allowance made to jailor and physician for such treatment, but see Section 4079.

Sec. 944a. See report of Attorney General Anderson, 1909, page 80, where the opinion is expressed that under this section, Clause 12, a county road upon which toll is charged is not a public road.

See report of Attorney General Anderson, 1906, page 58, where the opinion is expressed that under this section there can be no objection to voluntary private aid in road building.

See report of Attorney General Anderson, 1906, page 58, where the opinion is expressed as to who are the road authorities of Norfolk county as used in Clause 1 of this section.

See report of Attorney General Pollard, 1914, page 71, where the opinion is expressed that under this section the matter of working of roads where land owners have appealed to the circuit court to prevent condemnation of such road must be postponed until the decision is rendered by the circuit court upon such appeal.

See report of Attorney General Pollard, 1915, page 113, where the opinion is expressed that under this section where an election is held for the determination of whether there shall be a bond issue by a magisterial district for building certain enumerated roads in that district, the proceeds from bonds so issued can only be expended on the roads enumerated, although the proceeds may be expended on less than all of those, but in the event that the entire proceeds be not required, the excess bonds should be redeemed, and in all cases the question as to which of the enumerated roads are to be improved is to be determined by the board of supervisors of the county.

See report of Attorney General Pollard, 1915, page 117, where the opinion is expressed that under this section although the State highway commissioner has the power and duty to aid the local road authorities in the construction of roads by contributing funds or convict labor, and when this is done he is also given the power and duty to draw specif-

cations and to superintend the construction of the road and is charged with the obligation of seeing that the funds are properly expended, yet he cannot be successfully sued by the contractor constructing the road.

See report of Attorney General Pollard, page 69, where an opinion is expressed under this section as to the constitutionality of an act authorizing a board of supervisors of a county to adopt any laws, or parts of laws, in force in any county of this State for repairing and keeping in order public roads and bridges.

Sec. 1015b. See report of Attorney General Anderson, 1903, page 41, where the opinion is expressed that under this section the council must pass an ordinance approved by the mayor or passed over his veto.

Sec. 1017a. See report of Attorney General Anderson, 1902, page 78, where the opinion is expressed that under this section city sergeant is not a policeman within the meaning of this act, but he is for all intents and purposes a State officer.

Sec. 1020. See report of Attorney General Williams, 1912, page 34, where an opinion is expressed under this section as to eligibility of a justice of the peace for the position of notary public.

Sec. 1021. See report of Attorney General Williams, 1910, page 60, where the opinion is expressed that under this section if a city charter at the time of the passage of this section had a different provision from the general law as to election of councilmen it prevails.

See report of Attorney General Williams, 1911, page 48, where the opinion is expressed that under this section a question arises as to whether certain qualifications of councilmen are to be provided for by the legislature or the council itself.

See report of Attorney General Pollard, 1914, page 29, where the opinion is expressed that under this and other sections the following requisites, at least, must be complied with in order for one to qualify to vote in a town election:

First. He must be an actual resident of the town.

Second: He must previously have registered as a voter in the county.

Third. He must be on the treasurer's list as having paid State capitation tax six months prior to the second Tuesday in June.

Sec. 1022. See report of Attorney General Williams, 1910, page 65, where the opinion is expressed that under this section a vacancy in the office of registrar can only be filled by appointment by the electoral board.

See report of Attorney General Williams, 1910, page 61, where form and sufficiency of notice under this section are detailed.

See report of Attorney General Williams, 1910, page 61, where the opinion is expressed that under this section it is the duty of the registrar in a town to post the notices and the expenses therefor are paid by the town.

See report of Attorney General Williams, 1910, page 61, where an opinion is expressed under this section as to who are entitled to be registered in town elections.

See report of Attorney General Anderson 1910, page 61, where the opinion is expressed that under this section the registrar of a town can register voters up to the day of election.

See report of Attorney General Anderson, 1908, page 71, where the opinion is expressed that under this section it is the duty of a town registrar to enter upon the registration books of his town the names of such voters and only such voters as shall have registered as voters in the county in which the town is situated.

See report of Attorney General Anderson, 1906, page 76, where the opinion is expressed that under this section only registered county voters can be registered in a town in that county, but a transfer may be made up to the day of election.

See report of Attorney General Williams, 1910, page 65, where the opinion is expressed that under this section registrars of towns have to be appointed before each recurring town election.

See report of Attorney General Anderson, 1906, page 75, where the opinion is expressed that under this section the town registrar may enter transfers up to the date of the town election.

See report of Attorney General Pollard, 1914, page 29, where the opinion is expressed that under this and other sections the following requisites, at least, must be complied with in order for one to qualify to vote in a town election:

First. He must be an actual resident of the town.

Second: He must previously have registered as a voter in the county.

Third. He must be on the treasurer's list as having paid State capitation tax six months prior to the second Tuesday in June.

Sec. 1023. See opinion of Attorney General Pollard, 1914, page 29, where the opinion is expressed that under this and other sections the following requisites at least must be complied with in order for one to qualify to vote in a town election.

First. He must be an actual resident of the town.

Second. He must have previously registered as a voter in the county.

Third. He must be on the treasurer's list, as having paid State capitation tax six months prior to the second Tuesday in June.

Sec. 1024. See opinion of Attorney General Pollard, 1914, page 29, where the opinion is expressed that under this and other sections the following requisites at least must be complied with in order for one to qualify to vote in a town election.

First. He must be an actual resident of the town.

Second. He must have previously registered as a voter in the county.

Third. He must be on the treasurer's list, as having paid State capitation tax six months prior to the second Tuesday in June.

Sec. 1033a. See report of Attorney General Montague, 1899, page 22, where the opinion is expressed that under this section a mayor of a town is ex-officio justice of the peace.

Sec. 1033f. See report of Attorney General Anderson, 1906, page 83, where the opinion is expressed that under this section the mayor of a town in regard to granting of franchise is given veto power.

Sec. 1033g. See report of Attorney General Anderson, 1905, page 9, where the opinion is expressed that under this section the "qualified voters" are those determined under Section 62.

See report of Attorney General Anderson, 1905, page 9, where the opinion is expressed that under this section taken in conjunction with Section 1048 the provisions in the charters of all municipalities are practically repealed as to the issuance of bonds, and this section supplants them.

Sec. 1034. See report of Attorney General Pollard, 1915, page 41, where the opinion is expressed that under this section a sergeant of a town who is also a special constable of a county may receive fees from the Commonwealth for serving a warrant of a justice not connected with his duties as sergeant.

Sec. 1038a. See report of Attorney General Pollard, 1915, page 82, where the opinion is expressed that under this section a newspaper which sells articles of merchandise with coupons clipped from the paper, if it so engages habitually, is required to take out a merchant's license, but such a license cannot be required of such a newspaper that adopts this device sporadically and not habitually.

Sec. 1040a. See report of Attorney General Pollard, 1915, page 19, where the opinion is expressed that under this section where under the terms of the decree annexation of territory adjacent to a city becomes effective on April 1, real estate and personal property in the annexed territory being assessed as of April 1st, should be assessed in the county from which said territory has been annexed.

Sec. 1042. See report of Attorney General Pollard, 1915, page 72, where the opinion is expressed that where the legislature grants to a city or town the general power of taxation such city or town has authority to require a license on a business conducted in the city or town, if not withheld from taxation by the legislature, although no license was required for such business by the State.

See report of Attorney General Pollard, 1915, page 192, where the opinion is expressed that under this section the General Assembly has the power to pass a law requiring that intangible property of citizens of towns be subject to town taxation and at the same time provide that such property shall not be taxable by the cities and counties.

Sec. 1043. See report of Attorney General Williams, 1913, page 96, where the opinion is expressed that under this section there is nothing to prevent the imposition of an income tax by a town council.

See report of Attorney General Pollard, 1915, page 167, where the opinion is expressed that under this section a trust fund for purposes of taxation is divisible and taxable in the proper proportions wherever the beneficiaries reside.

Sec. 1048. See report of Attorney General Anderson, 1905, page 9, where the opinion is expressed that under this section taken in conjunction with Section 1033g the provisions in the charters of all municipalities are practically repealed as to the issuance of bonds and this section supplants them.

Sec. 1067a. See report of Attorney General Williams, 1912, page 52, where the opinion is expressed that this section is to be liberally construed.

Sec. 1105c (2f). See report of Attorney General Pollard, 1914, page 23, where the opinion is expressed that under this section a statute authorizing one turnpike company to acquire the road or turnpike of another company is unconstitutional.

Sec. 1105e (30). See report of Attorney General Anderson, 1909, page 75, where the opinion is expressed that under this section railroad corporations are included, nor is there any difference whether the corporation is incorporated under general law or special law.

(40) See report of Attorney General Anderson, 1904, page 20, where the opinion is expressed that under this section if a corporation is formed by two companies being united, consolidated, and forming a new corporation, it must pay the same fee as if it were a newly formed corporation.

See report of Attorney General Anderson, 1904, page 20, where the opinion is expressed that under this section if one corporation is merged in and absorbed by another, there will be no charter fee unless the authorized capitalization be increased or additional powers conferred.

(51) See report of Attorney General Anderson, 1906, page 85, where the opinion is expressed that this section is not mandatory.

Sec. 1105e (52). See report of Attorney General Pollard, 1914, page 24, where the opinion is expressed that under this section a statute authorizing one turnpike company to acquire the road or turnpike of another company is unconstitutional.

Sec. 1161. See report of Attorney General Pollard, 1915, page 18, where the opinion is expressed that under this section State banks are authorized to accept drafts upon them by their customers.

Sec. 1266. See report of Attorney General Anderson, 1902, page 61, where the opinion is expressed that under this section the powers and duties of an agent or attorney in fact, continue as long as there may be a cause of action in the State of Virginia against the company appointing such agent, unless sooner terminated in the manner prescribed by Section 1267.

Sec. 1267. See report of Attorney General Anderson, 1902, page 61, where the opinion is expressed that the powers and duties prescribed under Section 1266 continue until terminated by this section.

Sec. 1271. See report of Attorney General Anderson, 1905, page 40, where the opinion is expressed that this section is not applicable to fraternal and beneficial societies and associations.

See report of Attorney General Montague, 1898, page 10, where the opinion is expressed that under this section companies which do both an insurance and guaranty business shall be required to make a deposit required by both of these sections above-mentioned before being licensed to do business.

Sec. 1271a. See report of Attorney General Anderson, 1906, page 51, where the opinion is expressed that this section is repealed by 1906 Acts, Chapter 112 (Ch. II, Section 14) by implication thereby requiring a marine insurance company to make a deposit with the State treasurer.

Sec. 1286c. See report of Attorney General Montague, 1898, page 10, where the opinion is expressed that companies which do both an insurance and a guaranty business shall be required to make a deposit required by this section before being licensed to do business.

Sec. 1294a. See report of Attorney General Pollard, 1914, page 104, where the opinion is expressed under this section as to the power of the State Corporation Commission to supervise, regulate and control heat, light, power and water companies.

Sec. 1294i. See report of Attorney General Pollard, 1914, page 104, where the opinion is expressed under this section as to the power of the State Corporation Commission to supervise, regulate and control heat, light, power and water companies.

Sec. 1338. See report of Attorney General Anderson, 1906, page 66, where the opinion is expressed that patents may not be issued under this section for oyster lands.

See report of Attorney General Anderson, 1905, page 29, where the opinion is expressed that under this section, 1887-88 Acts, page 273, is only declaratory of existing law.

See report of Attorney General Anderson, 1905, page 29, where the opinion is expressed that under this section the only limitation on the State's right to control its own property is Section 175 of the Constitution.

Sec. 1417. See report of Attorney General Anderson, 1905, page 26, where the opinion is expressed that under this section discretion as to who shall be given the benefits of this act and upon what condition is discretionary with the managing board.

Sec. 1429. See report of Attorney General Anderson, 1907, page 42, where the opinion is expressed that under this section the oath required is that provided for in Section 175.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section if instead of making a levy the council of a city makes an appropriation then there would seem to be nothing to prevent the council from adding to said appropriation.

Sec. 1432. See report of Attorney General Pollard, 1914, page 85, where the opinion is expressed that the State Board of Education cannot loan money from the literary fund for the building of school-houses in a district where there has been a bond issue, for both the loan from the literary fund and the money secured by the bond issue are made liens upon the property, because before the State Board of Education can loan money from the literary fund on school property, it is required that the State Board of Education shall be satisfied that the real estate on which the proposed building is to be erected is free from incumbrances.

See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education but other methods are provided.

Sec. 1433. (1) See report of Attorney General Williams, 1912, page 48, where the opinion is expressed that under this section a division superintendent of schools may not be paid his expenses.

(6) See report of Attorney General Anderson, 1907, page 45, where the opinion is expressed that where under this section a contract has been made for school furniture for the schools of the State with one concern, a contract by a city school board for furniture with another concern is illegal and void. (See also same report, page 51).

(11) See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section the State Board of Education is authorized in its discretion to invest the capital and unappropriated income of the literary fund in bonds of a district school board issued under chapter 76, Acts 1910.

See report of Attorney General Anderson, 1906, page 39, where the opinion is expressed that under this section it would seem that authority to give security as therein provided is nowhere plainly conferred.

See report of Attorney General Anderson, 1906, page 39, where the opinion is expressed that under this section no investment may be made in bonds issued by virtue of 1906 Acts, Chapter 255.

See report of Attorney General Anderson, 1908, page 41, where the opinion is expressed that neither under this section nor any other section is authority conferred upon the board of education to make a loan of any of the securities in which the literary fund is invested.

(12) See report of Attorney General Anderson, 1907, page 43, where the opinion is expressed that under this section the auditor of public accounts should transfer from time to time to second auditor money to be paid out for schools through special appropriations.

Sec. 1438. See report of Attorney General Anderson, 1907, page 43, where the opinion is expressed that under this section the auditor of public accounts should transfer from time to time to second auditor to be disbursed for schools through special appropriation.

See report of Attorney General Anderson, 1909, page 42, where the opinion is expressed that under this section it is lawful for the board of supervisors of a county to supplement the salary of a division superintendent of schools in a case where the county school board of such county has already made an addition to such salary.

See report of Attorney General Anderson, 1909, page 48, where the opinion is expressed that under this section the board of supervisors are authorized to supplement the salary of a division superintendent of schools only out of any surplus of any funds in the treasury of such county.

See report of Attorney General Williams, 1913, page 76, where the opinion is expressed that this section does not authorize the council of any city out of the surplus funds in the treasury of such city to supplement the salary of the division superintendent of schools of such city.

See report of Attorney General Anderson, 1909, page 48, where the opinion is expressed that under this section the board of supervisors are not authorized to diminish the salary of a division superintendent when such salary has been once supplemented by such board, nor would such salary be diminished by the failure of funds at a particular time to pay the same, but payment would have to be postponed until there should be funds in the treasury applicable to its payment.

See report of Attorney General Williams, 1910, page 34, where the opinion is expressed that under this section no authority is expressly given to boards of supervisors to furnish an office to the division superintendent of schools.

See report of Attorney General Anderson, 1907, page 41, where the opinion is expressed that under this section the population is to be determined by the last United States census, except in the case of cities which are provided for by Section 1013c.

Sec. 1439. See report of Attorney General Anderson, 1908, page 27, where the opinion is expressed that under this section power is given to superintendent of public instruction to pass on effect of act ultra vires done under color of Section 1487.

Sec. 1441. See report of Attorney General Anderson, 1909, page 50, where the opinion is expressed that under this section a quorum consists of a majority of the county school board and that in so counting the division superintendent may be included.

Sec. 1449. See report of Attorney General Anderson, 1909, page 39, where the opinion is expressed that under this section compensation is provided for a county treasurer receiving and disbursing school taxes collected by a city treasurer for the year and paid over to the county treasurer.

See report of Attorney General Anderson, 1909, page 39, where the opinion is expressed that this section governs the question of compensation to be allowed a county treasurer for receiving and disbursing the fund turned over to him by the treasurer of Lynchburg on account of value of school buildings in county territory annexed to the city.

Sec. 1454. See report of Attorney General Anderson, 1909, page 44, where the opinion is expressed that under this section a school trustee elected and who does not resign can only be succeeded by an election held not more than thirty days prior to September first.

Sec. 1455. See report of Attorney General Anderson, 1902, page 89, where the opinion is expressed that under this section in taking action the board discharges a judicial function, requiring notice to be given the accused trustee of the charge or charges preferred against him as well as a fair opportunity to defend himself and only legal evidence should be heard.

See report of Attorney General Williams, 1911, page 38, where the opinion is expressed that under this section if an unfit school trustee be retained the matter should be presented to the State Board of Education.

See report of Attorney General Anderson, 1908, page 26, where the opinion is expressed that under this section power is conferred on the school trustee electoral board to remove a school trustee disqualified by Section 1459.

Sec. 1459. See report of Attorney General Anderson, 1907, page 45, where the opinion is expressed that under this section a justice of the peace or constable is not prevented from serving as district school trustee.

See report of Attorney General Williams, 1910, page 68, where the opinion is expressed that under this section the mayor of a town may be a school trustee.

See report of Attorney General Williams, 1911, page 39, where the opinion is expressed under this section that a member of the General Assembly cannot be a school trustee.

See report of Attorney General Williams, 1911, page 41, where the opinion is expressed that under this section an oyster inspector may not be a school trustee.

See report of Attorney General Anderson, 1908, page 26, where the opinion is expressed that under this section a county chief of police may not be a district school trustee.

See report of Attorney General Williams, 1911, page 46, where the opinion is expressed that under this section a referee in bankruptcy may not be a school trustee in a town constituting a separate school district.

See report of Attorney General Pollard, 1914, page 81, where the opinion is expressed that neither fourth-class postmasters nor third-class postmasters can serve as school trustee in a town which constitutes a separate school district.

Sec. 1466. See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section the rate of taxation cannot be lowered to five cents either for county school purposes or for district school purposes without a special order of the State Board of Education; but there is no objection to the district school levy being reduced in one district and raised in another.

See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section the county levy for school taxes must be the same in all of the districts of the county.

See report of Attorney General Pollard, 1915, page 121, where the opinion is expressed that under this section a district school board may adopt rules requiring confinement on Saturday forenoon for study period as a punishment for lack of studiousness or bad conduct on the part of a pupil during the week.

See report of Attorney General Anderson, 1906, page 40, where the opinion is expressed that there is no qualification of the prohibition of the section relating to the employment of certain relatives of members of the district board.

See report of Attorney General Anderson, 1906, page 46, where the opinion is expressed that under this section it was the intention of the law to provide that school buildings, books for indigent children, and appliances be provided for in advance of teachers' salaries.

See report of Attorney General Anderson, 1909, page 59, where the opinion is expressed that under this section the insertion of a covenant not to allow the sale of ardent spirits on property conveyed for school purposes is not improper.

See report of Attorney General Anderson, 1909, page 53, where the opinion is expressed that under this section a school district cannot acquire and hold either separately or jointly with some other district property located in another school district.

See report of Attorney General Anderson, 1908, page 27, where the opinion is expressed that under this section power to select a site for a school remains, although action is taken under Section 1487.

See report of Attorney General Anderson, 1907, page 42, where the opinion is expressed that this section is applicable to 1906 Acts, Chapter 211, Clause 2.

(12) See report of Attorney General Anderson, 1906, page 36, where the opinion is expressed that under this section no authority is given to district school boards to issue negotiable warrants or to make them payable to order, or payable twelve months after date.

Sec. 1466a. See report of Attorney General Williams, 1910, page 39, where the opinion is expressed that under this section the court has no right to borrow money or give a lien on school property.

*Sec. 1469. See report of Attorney General Anderson, 1908, page 66, where the opinion is expressed that no authority is conferred to form separate school districts within the limits of a town.

See report of Attorney General Anderson, 1906, page 39, where the opinion is expressed that under this section a town which becomes a separate school district is subject to the same rules and regulations which apply to other school districts of such county, and therefore liable to the same tax as any other school district.

Sec. 1472. See report of Attorney General Anderson, 1906, page 36, where the opinion is expressed that under this section it is questionable whether the Commonwealth's attorney is a "school officer."

See report of Attorney General Williams, 1912, page 49, where the opinion is expressed that under this section the interest of a member of a school board in a corporation making certain fixtures for a school building is a violation of this section.

See report of Attorney General Anderson, 1909, page 55, where the opinion is expressed that under this section a member of a county school board is prohibited from entering into a contract to do printing required by the said board.

See report of Attorney General Pollard, 1914, page 92, where the opinion is expressed that under this section it is unlawful for a school trustee to enter into a contract to insure or have any firm in which he is interested to enter into a contract of insurance on public school buildings.

See report of Attorney General Pollard, 1914, page 92, where the opinion is expressed that under this section it is lawful for a school trustee to engage in the selling of school books and supplies in the regular course of trade and without employing agents to solicit such business.

Sec. 1482. See report of Attorney General Anderson, 1907, page 39, where the opinion is expressed that under this section and indeed under all the laws the school property in the case of the counties and towns is vested in the district school board.

See report of Attorney General Williams, 1913, page 76, where the opinion is expressed that under this section school property must be conveyed to the district school board as a corporation.

See report of Attorney General Williams, 1910, page 39, where the opinion is expressed that neither under this section nor any other can school trustees borrow money or give a lien on school property.

See report of Attorney General Pollard, 1914, page 78, where the opinion is expressed that under this section school boards of adjacent districts may not take title to property for the use of the two districts, but on the contrary title to all property, both real and personal, belonging to the district must vest in the board of that district. But see annotation to Section 1492, *infra*.

Sec. 1483. See report of Attorney General Williams, 1913, page 78, where the opinion is expressed that under this section property donated for schools need not be fee simple property.

Sec. 1487. See report of Attorney General Anderson, 1908, page 27, where the opinion is expressed that under this section no power is conferred upon a school trustee electoral board to select the site for a school.

See report of Attorney General Anderson, 1907, page 50, where the opinion is expressed that under this section the school trustee electoral board may merely approve or disapprove the location of a school-house, but may not itself select.

See report of Attorney General Williams, 1910, page 66, where the opinion is expressed that under this section the heads of families appealing need not be patrons of the particular aggrieved class in the school.

See report of Attorney General Anderson, 1909, page 40, where the opinion is expressed that under this section the decision of the school trustee electoral board is final. But see the opinion on page 41 of the same report.

See report of Attorney General Montague, 1899, page 19, where the opinion is expressed that under this section if the board reverses the action of the trustees the matter of the employment of a teacher comes up *de novo* with the power on their part to employ another teacher.

See report of Attorney General Anderson, 1909, page 51, where the opinion is expressed that under this section where a donation offered to a district school board is dismissed no appeal lies nor can the electoral board take any action in the premises.

See report of Attorney General Anderson, 1909, page 40, where the opinion is expressed that this section prohibits the enactment of a regulation by the board of education conferring upon division superintendents jurisdiction to hear questions in regard to the employment or dismissal of a school teacher. But see the opinion on page 41 of the same report.

See report of Attorney General Anderson, 1909, page 40, where the opinion is expressed that under this section appeals to the school trustee electoral board can only be had by five interested heads of families resident in the district who feel themselves aggrieved by the action of the district school board. But see the opinion on page 41 of the same report.

See report of Attorney General Anderson, 1909, page 40, where the opinion is expressed that under this section no intention was shown to allow an appeal to the superintendent of public instruction. But see the opinion on page 41 of the same report.

Sec. 1488. See report of Attorney General Pollard, 1914, page 86, where the opinion is expressed as to what abstracts of title to school property, on which a loan is requested from the literary fund, must show.

See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section it would be unwise for the State Board of Education to make any loans from the literary fund without being certain that all the formalities of the law have been complied with.

See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section it is the duty of the board to ascertain and to be satisfied that the school district or board borrowing the fund has a good and sufficient title in fee to the real estate on which the school building is to be erected and that the same is free from incumbrances.

See report of Attorney General Williams, 1912, page 48, where an opinion is expressed under this section as to the right to locate a school within a certain distance of a dwelling house.

Sec. 1492. See report of Attorney General Anderson, 1906, page 41, where the opinion is expressed that under this section no powers are left in city councils to determine the age of admission of children to the public schools.

See report of Attorney General Anderson, 1909, page 60, where the opinion is expressed that under this section a Mongolian is not a negro within its prohibition.

See report of Attorney General Anderson, 1908, page 23, where the opinion is expressed that under this section children under seven years of age may not be admitted to the public schools under any circumstances.

See report of Attorney General Anderson, 1908, page 32, where the opinion is expressed that under this section no child under seven can enter the public schools.

See report of Attorney General Pollard, 1914, page 78, where the opinion is expressed that under this section the State Board of Education may make regulations allowing the school trustees of one district in a county to contribute to payment for property located in another district in the same county upon such conditions as may seem wise to the State Board of Education whereby the children of the former district may be allowed to attend the schools of the latter district.

Sec. 1493. See report of Attorney General Anderson, 1909, page 60, where the opinion is expressed that under this section the question as to where Mongolian children are to attend school is largely a matter for the local school board.

Sec. 1494. See report of Attorney General Anderson, 1908, page 32, where the opinion is expressed that under this section no pupil in the public schools over twenty years old can be allowed to attend without the consent of the district school board and the prepayment of the prescribed tuition fees.

Sec. 1496. See report of Attorney General Anderson, 1908, page 55, where the opinion is expressed that under this section no authority is conferred on boards of health, State or local to *order* or *suspend* vaccination, but may only suspend the operation of this section as to attendance in the schools.

Sec. 1505. See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for

the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education, but other methods are provided.

Sec. 1506. See report of Attorney General Anderson, 1910, page 34, where the opinion is expressed that under this section no authority is expressly given to boards of supervisors to furnish an office to the division superintendent of schools.

See report of Attorney General Williams, 1910, page 36, where opinion is expressed that under this section boards of supervisors may levy county and district school taxes not aggregating more than fifty cents on the hundred dollars without a vote of the people.

See report of Attorney General Williams, 1910, page 41, where the opinion is expressed that banks may be taxed under this section.

See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section the county levy for school taxes must be the same in all of the districts of the county.

See report of Attorney General Pollard, 1914, page 128, where the opinion is expressed that under this section the rate of taxation cannot be lowered to five cents either for county school purposes or for district school purposes without a special order of the State Board of Education; but there is no objection to the district school levy being reduced in one district and raised in another.

Sec. 1511. See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section men who have moved from Virginia can claim no privilege of free tuition for their sons since, as shown above, the selection by the school trustees must be from a student of the public free schools or from others residing in their district.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section a man who has come from another State to the Virginia Polytechnic Institute, and after remaining there a year or two registers from Blacksburg and then claims that he is entitled to tuition has not become such a resident of the State of Virginia as will entitle him to free tuition in the absence of very strong evidence to prove such domicile.

See report of Attorney General Pollard, 1915, page 128, where the opinion is expressed that under this section in order to entitle a person to receive free tuition as a State student at the Virginia Polytechnic Institute, he must first establish a residence in some county, city or election district for the House of Delegates; and second, he must be selected by the school trustees of such county, city or election district, which county, city or election district is entitled to no more than four times the number of members of the House of Delegates from such county, city or election district, so that a person who has been a resident of a State other than Virginia, and who relies on his sojourn at an institution of learning in Virginia to establish residence, could not receive a

State scholarship in the absence of other very strong circumstances to prove his residence in Virginia.

Sec. 1515. See report of Attorney General Anderson, 1904, page 14, where the opinion is expressed that under this section no commission is provided for a treasurer paying over to the incoming treasurer the school funds.

See report of Attorney General Anderson, 1905, page 15, where the opinion is expressed that under this section taken in connection with Sections 613 and 614 the compensation for the handling of school funds by treasurers is to be determined.

See report of Attorney General Anderson, 1907, page 54, where under this section method of computing compensation of county treasurers for receiving, collecting and disbursing county and district school taxes and levies is explained. See also report of Attorney General Anderson, 1908, page 25.

See report of Attorney General Anderson, 1907, page 76, where the opinion is expressed that under this section a city treasurer may receive only one per cent. for disbursing school funds apportioned to a city from State funds, and he can only be allowed that by the school board.

See report of Attorney General Anderson, 1905, page 13, where the opinion is expressed that under this section the proceeds from the sale of bonds issued for school purposes and authorized to be sold shall be handled by the county treasurer in the absence of any provision as to the handling of such funds.

See report of Attorney General Montague, 1900, page 13, where the opinion is expressed that under this section a commission paid to treasurer may be allowed by the county board on literary fund.

Sec. 1518. See report of Attorney General Williams, 1911, page 40, where the opinion is expressed that under this section it is the duty of the town treasurer to add five per cent. penalty, proceed to collect it and make due report of it just as a county treasurer would do.

See report of Attorney General Williams, 1910, page 33, where the opinion is expressed that under this section a town treasurer is entitled to the same rate of compensation on school funds that a county treasurer would receive if the revenues were the same.

Sec. 1526. See report of Attorney General Anderson, 1909, page 54, where the opinion is expressed that under this section if a member of the board is elected clerk he must be a citizen of the State and town; but that if it elect a person other than one of its members he need not be a citizen and qualified voter of the town, but must be a resident of the State and town.

Sec. 1528. See report of Attorney General Anderson, 1904, page 15, where the opinion is expressed that under this section trustees chosen to fill unexpired terms serve until the expiration of the terms for which they were elected to fill unless otherwise disqualified.

Sec. 1529. See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section if a city council makes a levy then it cannot make an appropriation.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section, the law makes it mandatory that the council of a city shall either make a levy or an appropriation for school purposes, and that the fund when collected shall be deposited with the city treasurer but the management and control of the said fund is entirely with the school board.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section when once the appropriation or levy has been made, then the money can only be drawn from the city treasury by a warrant drawn in pursuance of an order entered by the board, signed by the chairman of the board and countersigned by the clerk thereof.

Sec. 1531. See report of Attorney General Anderson, 1906, page 41, where the opinion is expressed that under this section funds collected are to be expended by the school boards although they are to be provided for by the councils.

Sec. 1533. See report of Attorney General Anderson, 1905, page 16, where the opinion is expressed that under this section a division superintendent of a city receives pay from the State.

Sec. 1538. See report of Attorney General Anderson, 1905, page 17, where the opinion is expressed that under this section the division superintendent of a city may be paid additional remuneration by the *Council* of the city, but that the city school board is not authorized to make any increase in such salaries.

See report of Attorney General Anderson, 1904, page 15, where the opinion is expressed that under this section membership in the city council vacates the office of school trustee.

See report of Attorney General Williams, 1911, page 46, where the opinion is expressed that under this section a referee in bankruptcy may not be a school trustee in a town constituting a separate school district.

See report of Attorney General Anderson, 1906, page 41, where the opinion is expressed that under this section, (Clause twelfth) a city charter conferring such duties upon the council is overruled as far as there is conflict.

See report of Attorney General Pollard, 1914, page 81, where the opinion is expressed that neither fourth-class postmasters nor third-class postmasters can serve as school trustee in a town which constitutes a separate school district.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section if instead of making a levy the council of a city makes an appropriation then there would seem to be nothing to prevent the council from adding to said appropriation.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section, the law makes it manda-

tory that the council of a city shall either make a levy or an appropriation for school purposes, and that the fund when collected shall be deposited with the city treasurer but the management and control of the said fund is entirely with the school board.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section when once the appropriation or levy has been made, then the money can only be drawn from the city treasury by a warrant drawn in pursuance of an order entered by the board, signed by the chairman of the board and countersigned by the clerk thereof.

Sec. 1544. See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section a man who has come from another State to the Virginia Polytechnic Institute, and after remaining there a year or two registers from Blacksburg and then claims that he is entitled to tuition has not become such a resident of the State of Virginia as will entitle him to free tuition in the absence of very strong evidence to prove such domicile.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section men who have moved from Virginia can claim no privilege of free tuition for their sons since, as shown above, the selection by the school trustees must be from a student of the public free schools or from others residing in their district.

See report of Attorney General Pollard, 1915, page 128, where the opinion is expressed that under this section in order to entitle a person to receive free tuition as a State student at the Virginia Polytechnic Institute, he must first establish a residence in some county, city or election district for the House of Delegates; and second, he must be selected by the school trustees of such county, city or election district, which county, city or election district is entitled to no more than four times the number of members of the House of Delegates from such county, city or election district, so that a person who has been a resident of a State other than Virginia, and who relies on his sojourn at an institution of learning in Virginia to establish residence, could not receive a State scholarship in the absence of other very strong circumstances to prove his residence in Virginia.

Sec. 1566. See report of Attorney General Anderson, 1908, page 81, where the opinion is expressed that neither under this section or any section regarding the Virginia Military Institute is there anything to prevent acceptance of benefits from United States Government.

Sec. 1573. See report of Attorney General Williams, 1913, page 94, where the opinion is expressed that under this section the professors at the Virginia Military Institute are exempted from payment of a Federal income tax.

Sec. 1575. See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section men who have

moved from Virginia can claim no privilege of free tuition for their sons since, as shown above, the selection by the school trustees must be from a student of the public free schools or from others residing in their district.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section the students must be selected by the school trustees of the respective counties, cities and election districts from persons who are bona fide residents of said counties, cities or election districts. For these students are to be apportioned in the same manner as the members of the House of Delegates and the said appointment is not a mere formal thing, but necessarily means a choice from students who live in said county, city or district.

See report of Attorney General Pollard, 1914, page 95, where the opinion is expressed that under this section a man who has come from another State to the Virginia Polytechnic Institute, and after remaining there a year or two registers from Blacksburg and then claims that he is entitled to tuition has not become such a resident of the State of Virginia as will entitle him to free tuition in the absence of very strong evidence to prove such domicile.

Sec. 1596. See report of Attorney General Pollard, 1915, page 127, where the opinion is expressed that under this section a member of the board of visitors of the Virginia Polytechnic Institute may not be reimbursed out of the public funds for loss of money on account of personal services, but is only entitled to what he has actually paid out in the way of expenses in attending the meetings of the board.

Sec. 1599a. See report of Attorney General Pollard, 1914, page 68, where the opinion is expressed that under this section the proper authorities are empowered to establish, maintain and enforce such quarantine laws and sanitary rules and regulations as they may deem necessary in order to prevent the spread of disease and that the power of the authorities is not limited to establishing a line once; and therefore quarantine lines may be established as often as such authorities in their discretion deem necessary in order to prevent the spread of disease.

See report of Attorney General Pollard, 1915, page 14, where the opinion is expressed that under this section for the protection of uninfected cattle grazing on the State's land, the live stock sanitary board has the power to call upon the sheriff, deputy sheriff or constable to arrest persons who, knowing their cattle to be infected with fever ticks, permit them to run at large.

See report of Attorney General Anderson, 1902, page 53, where the opinion is expressed that under this section there is no duty on person not owner of cattle to report cases of diseased cattle, but it is advisable that same should be done by any person suspecting cattle of disease.

Sec. 1608. See report of Attorney General Anderson, 1906, page 23, where the opinion is expressed that this section is not within the purview of Section 73 of the Constitution.

See report of Attorney General Anderson, 1906, page 23, where the opinion is expressed that an appointment made by the governor under this section may be rejected or ratified at any time during the session of the Senate.

See report of Attorney General Anderson, 1906, page 23, where the opinion is expressed that under this section a *de novo* appointment would fail upon the adjournment of the Senate without taking action thereon.

See report of Attorney General Anderson, 1906, page 23, where the opinion is expressed that under this section an appointment made by the governor to fill a vacancy remains valid in the absence of the Senate's confirmation or rejection although the governor may revoke the appointment thus made after the adjournment of the Senate without their having taken action thereon.

Sec. 1637a. See report of Attorney General Pollard, 1915, page 127, where the opinion is expressed that under this section a member of the board of visitors of the Virginia Polytechnic Institute may not be reimbursed out of the public funds for loss of money on account of personal services, but is only entitled to amounts he has actually paid out in the way of expenses in attending the meetings of the board.

Sec. 1647. See report of Attorney General Montague, 1899, page 15, where the opinion is expressed that under this section a member of board of visitors of the Virginia School for Deaf and Dumb cannot furnish the institution with supplies.

Sec. 1660. See report of Attorney General Anderson, 1908, page 40, where the opinion is expressed that under this section and the following sections lunatics should be removed to one of the State hospitals as soon as practicable after their insanity has been determined.

Sec. 1662. See report of Attorney General Anderson, 1904, page 24, where opinion is expressed that under this section every member of the board of directors of a State hospital is a member of the general board of directors of all the hospitals of the State.

See report of Attorney General Anderson, 1903, page 42, where opinion is expressed that under this section in the absence of any statutory provision on the subject it is competent for the special board of a hospital of the State subject to the paramount authority of the general board to prescribe what officer of the institution shall sign legal papers other than deeds of conveyance.

Sec. 1664. See report of Attorney General Anderson, 1905, page 25, where the opinion is expressed that under this section the general board of directors may appropriate funds for traveling expenses for the commissioner of State hospitals within certain limits.

Sec. 1669. See report of Attorney General Anderson, 1909, page 78, where the opinion is expressed that under this section the justice who issues the warrant of lunacy shall sit on the commission trying the case.

Sec. 1671. See report of Attorney General Anderson, 1909, page 78, where the opinion is expressed that under this section there is no provision made for a fee of but one justice.

Sec. 1674. See report of Attorney General Williams, 1911, page 26, where the opinion is expressed that under this section "chronic inebriates" should be returned to the county authorities.

Sec. 1676. See report of Attorney General Anderson, 1908, page 21, where the opinion is expressed that under this section a non-resident adjudged a lunatic in this State should be cared for at one of the State hospitals.

Sec. 1678. See report of Attorney General Anderson, 1908, page 21, where the opinion is expressed that under this section only the case of a non-resident insane person who has been received into a hospital under contract is covered.

Sec. 1679. See report of Attorney General Anderson, 1908, page 40, where the opinion is expressed as to whether this section by implication repeals Section 1693.

Sec. 1681. See report of Attorney General Anderson, 1909, page 71, where the opinion is expressed that neither this section nor any other authorizes the commitment of idiots to hospitals for the insane, or their confinement in jail.

Sec. 1682. See report of Attorney General Anderson, 1908, page 45, where the conflict of this section and Section 4123 is considered.

See report of Attorney General Pollard, 1915, page 54, where the opinion is expressed that convicts from the State penitentiary after being adjudged insane in the circuit court of the city of Richmond and sent to the hospital for criminal insane at Marion cannot be returned to the State penitentiary until restored to sanity.

Sec. 1683. See report of Attorney General Anderson, 1909, page 93, where the opinion is expressed under this section as to the right to arrest a person who has been adjudicated to be a lunatic but who is not in an insane hospital.

Sec. 1684. See report of Attorney General Anderson, 1909, page 93, where an opinion is expressed under this section as to the right to arrest a person who has been adjudicated to be a lunatic, but who is not in an insane hospital.

Sec. 1686. See report of Attorney General Anderson, 1908, page 19, where the opinion is expressed that neither under this section nor any other law can a lunatic not accused of crime, who escapes, be gotten from another State.

See report of Attorney General Pollard, 1915, page 54, where the opinion is expressed that convicts from the State penitentiary after

being adjudged insane in the circuit court of the city of Richmond and sent to the hospital for criminal insane at Marion cannot be returned to the State penitentiary until restored to sanity.

Sec. 1693. See report of Attorney General Anderson, 1908, page 40, where the opinion is expressed that under this section only *temporary* emergency is provided for.

See report of Attorney General Anderson, 1908, page 40, where the opinion is expressed as to whether this section by implication is repealed by Section 1679.

Sec. 1710. See report of Attorney General Anderson, 1904, page 24, where the opinion is expressed that under this section no director of any State asylum shall be in any way personally interested in any contract in connection with such asylum.

Sec. 1713d. See report of Attorney General Anderson, 1905, page 21, where the opinion is expressed that this section does not abrogate Section 1743 except where most clearly expressed.

See report of Attorney General Anderson, 1905, page 21, where the opinion is expressed that to this section, Section 1743 is subordinate.

(5) See report of Attorney General Montague, 1899, page 26, where the opinion is expressed that under this section county local boards of health have no existence, but there is a local county board.

See report of Attorney General Williams, 1910, page 51, where the opinion is expressed that under this section clerical error in enrolling this bill by omission of "clerk of court" cannot be corrected, but that the validity of the section is unaffected.

See report of Attorney General Anderson, 1908, page 55, where the opinion is expressed that this section is not in conflict with Section 1733.

(5) See report of Attorney General Anderson, 1902, page 49, where the opinion is expressed that although this section is silent on mode of enforcement and there is no power to enforce a penalty the board could quarantine any person failing to comply with its orders.

See report of Attorney General Anderson, 1906, page 68, where the opinion is expressed that under this section a county board of health may destroy by fire a building infected with a contagious disease, and that compensation therefor is to be determined by the board of supervisors advised by Commonwealth's attorney.

(7) See report of Attorney General Anderson, 1904, page 20, where the opinion is expressed that under this section the State Board of Health, or its executive officer, is entitled to take entire control of a situation in a county to prevent the spread and continuance of a contagious disease where other cities, towns or counties are liable to be thereby infected.

(10) See report of Attorney General Anderson, 1905, page 21, where the opinion is expressed that under this section power is conferred to annul orders given under Section 1743.

Sec. 1719. See report of Attorney General Anderson, 1902, page 45, where the opinion is expressed that this section and those following prevail over other Code sections.

See report of Attorney General Anderson, 1902, page 45, where the opinion is expressed that under this section no provision is made as to who shall bear expense, therefore where county board instigates proceeding county should bear expense and where town board is instigator the town should defray the costs.

Sec. 1724. See report of Attorney General Montague, 1899, page 26, where the opinion is expressed that under this section there is no special form of authorization required.

Sec. 1733. See report of Attorney General Anderson, 1908, page 55, where the opinion is expressed that this section is not in conflict with Section 1713d.

Sec. 1743. See report of Attorney General Anderson, 1905, page 21, where the opinion is expressed that orders given under this section may be annulled under Section 1713d (10).

See report of Attorney General Anderson, 1905, page 21, where the opinion is expressed that this section continues in force except in so far as clearly made subordinate to the provisions of Section 1713d.

See report of Attorney General Anderson, 1905, page 21, where the opinion is expressed that subject to the paramount authority of the State board of health (see Section 1713d) the powers and duties conferred by this section are in full force.

Sec. 1743d. See report of Attorney General Pollard, 1915, page 111, where the opinion is expressed that under this section in cities of more than eight thousand persons all house draining and sewer work within the curb line must be done by licensed plumbers, but that an unlicensed plumber may do sewer work from the curb line to the main sewer.

Sec. 1743g. See report of Attorney General Pollard, 1915, page 97, where the opinion is expressed that under this section the failure of a member of the State board of embalming to qualify within the time prescribed by law creates a vacancy which it is the duty of the governor to fill.

(7) See report of Attorney General Pollard, 1914, page 100, where the opinion is expressed that under this section if upon examination the applicant is found to be of good character and has sufficient skill and knowledge of the science of embalming, it would seem to be an unreasonable regulation of the board to require that he should also be twenty-one years of age.

See report of Attorney General Williams, 1910, page 62, where the opinion is expressed that under this section infants and women may be licensed.

See report of Attorney General Anderson, 1909, page 87, where the opinion is expressed that under this section examinations may be wholly oral or wholly written or part of each.

See report of Attorney General Pollard, 1914, page 100, where the opinion is expressed that under this section although it is probably true that at least two years of practical experience is necessary in order for a person to be possessed of the knowledge and skill required, yet since this section does not make it a requirement, it seems probable that the board is not authorized to make an abstract requirement of the length of experience of the applicant, but may of course take into consideration the length of his experience in determining whether he complies with the statute as to the required skill and knowledge to be possessed.

(8) See report of Attorney General Pollard, 1914, page 100, where the opinion is expressed that under this section if upon examination the applicant is found to be of good character and has sufficient skill and knowledge of the science of embalming, it would seem to be an unreasonable regulation of the board to require that he should also be twenty-one years of age.

See report of Attorney General Pollard, 1914, page 100, where the opinion is expressed that under this section a renewal license is only to be issued when signed by the secretary of the board and it is not necessary that it should be signed by all the members.

Sec. 1778. See report of Attorney General Williams, 1910, page 69, where the opinion is expressed that this section is limited by 1908 Acts, Chapter 398, Clause 11.

See report of Attorney General Anderson, 1906, page 62, where the opinion is expressed that no provision is made under this section or elsewhere for the disposal of the bodies of convicts who die while working on the roads.

Sec. 1783a. (2). See report of Attorney General Anderson, 1905, page 27, where the opinion is expressed under this section as to how regular and special meetings of the board of agriculture are called.

Sec. 1783d. See report of Attorney General Pollard, 1915, page 13, where the opinion is expressed that under this section the State board of agriculture has no authority to conduct experiments in feeding live stock to be paid for out of the fertilizer tax fund.

See report of Attorney General Pollard, 1915, page 78, where the opinion is expressed that under this section where goods are sold by an agent of a manufacturer to a customer before being placed in the car at the factory and are delivered to the farmer upon arrival at the local station, such agent is not thereby constituted a merchant.

See report of Attorney General Pollard, 1915, page 13, where the opinion is expressed that under this section the State board of agriculture has no authority to conduct experiments in feeding live stock to be paid for out of the fertilizer tax fund.

See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

(11) See report of Attorney General Anderson, 1905, page 27, where the opinion is expressed that under this section fertilizer inspectors are appointed by the commissioner of agriculture subject to the confirmation of the board of agriculture.

Sec. 1790a. See report of Attorney General Anderson, 1902, page 42, where the opinion is expressed that under this section "per annum" means the calendar year ending December 31st.

See report of Attorney General Anderson, 1908, page 71, where the opinion is expressed that under this section the board of pest commissioners may not expend money in the investigation of bees.

See report of Attorney General Anderson, 1909, page 76, where the opinion is expressed that this section, Clauses 9 and 10, relates only to the extermination of or protection against the San José scale.

Sec. 1790c. See report of Attorney General Williams, 1912, page 16, where the opinion is expressed that under this section the commissioner of labor and statistics is an executive officer.

See report of Attorney General Pollard, 1915, page 15, where the opinion is expressed that under this section the inspector of mines so far falls within the meaning of the term "purpose of" the "office" of commissioner of labor and statistics, under the appropriation act, that the traveling expenses of a mine inspector may be paid out of the funds of that office.

Sec. 2042. See report of Attorney General Anderson, 1902, page 50, where the opinion is expressed that this section applies to whole State except Henrico county within three miles of the limits of the city of Richmond.

Sec. 2070a. See report of Attorney General Anderson, 1908, page 85, where the opinion is expressed that under this section the privilege of hunting hares on one's own land is non-transferable.

Sec. 2079. See report of Attorney General Anderson, 1908, page 64, where the opinion is expressed that under this section the keeping of wild-water fowl for the purpose of propagation is not prima facie evidence of the violation of the game laws.

Sec. 2082a. See report of Attorney General Anderson, 1906, page 65, where the opinion is expressed that under this section the board of fisheries may insure the oyster fleet.

Sec. 2086. See report of Attorney General Anderson, 1907, page 79, where the opinion is expressed that under this section there is no recovery allowed for expenses of the board of fisheries in prosecuting those violating its provisions.

See report of Attorney General Anderson, 1902, page 50, where the opinion is expressed that this section imposes license tax upon privilege of fishing with pound net in the waters of this Commonwealth, except in waters where any such fishing is prohibited.

See report of Attorney General Anderson, 1902, page 67, where the opinion is expressed that under this section in granting charters to companies to engage in the business of catching fish with a pound net, etc., or catching fish in the waters of the Commonwealth for the purpose of converting the same into oil or manure, a provision restricting the ownership of stock in or the sharing of profits to residents of Virginia is valid.

See report of Attorney General Pollard, 1915, page 48, where the opinion is expressed that under this section an oyster inspector may grant a license to applicants who are residents of the State to fish for market or profit, other than domestic use, with purse nets in the waters of the Commonwealth for menhaden, but that the applicant may not so fish if his purpose be to manufacture the menhaden into oil, fish scrap or manure.

Sec. 2095. See report of Attorney General Anderson, 1902, page 67, where the opinion is expressed that under this section in granting charters to companies to engage in the business of catching fish with pound net, etc., or catching fish in the waters of the Commonwealth for the purpose of converting same into oil or manure a provision restricting the ownership of stock and of sharing in profits to residents of Virginia is valid.

Sec. 2099. See report of Attorney General Pollard, 1915, page 48, where the opinion is expressed that under this section an oyster inspector may grant a license to applicants who are residents of the State to fish for market or profit, other than domestic use, with purse nets in the waters of the Commonwealth for menhaden, but that the applicant may not so fish if his purpose be to manufacture the menhaden into oil, fish scrap or manure.

Sec. 2104. See report of Attorney General Anderson, 1902, page 67, where the opinion is expressed that under this section the penalties may be imposed on non-resident stockholders in a company engaged in the business of catching fish, etc., for purposes of converting the same into oil.

Sec. 2108. See report of Attorney General Anderson, 1902, page 71, where the opinion is expressed that this section prevails over any prior special legislation in case of conflict.

Sec. 2130a. See report of Attorney General Anderson, 1905, page 29, where the opinion is expressed as to the power to lease certain oyster bottoms.

See report of Attorney General Anderson, 1904, page 24, where the opinion is expressed that under this section that the bottom not described by courses and distances, or acreage noted on the survey nor designated, mentioned nor referred to in the notes of the Baylor survey, is not included in the "Baylor" survey and may be leased as other bottom outside of said survey, although colored brown as are the other natural oyster bottoms.

Sec. 2131. See report of Attorney General Anderson, 1906, page 64, where the opinion is expressed that under this section an oyster inspector must qualify and give bond before the circuit or corporation court of the jurisdiction in which he resides, and not before the judge in vacation.

Sec. 2136. See report of Attorney General Montague, 1898, page 12, where the opinion is expressed that under this section owners of creeks, coves, or inlets are not required to pay the tax under Section 2137, and that "lawful survey" should be accentuated in the interpretation of this section.

See report of Attorney General Montague, 1898, page 21, where an opinion is expressed as to the applicability of this section to Horn Harbor and Milford Haven.

Sec. 2137. See report of Attorney General Montague, 1898, page 12, where the opinion is expressed that under this section and Section 2136 a riparian owner should pay one dollar tax per acre upon all ground in excess of one-half acre taken by assignment.

See report of Attorney General Anderson, 1902, page 93, where the opinion is expressed that under this section contracts entered into in which rights are vested are not disturbed by subsequent acts, but should be continued under the law existing at the time the contract was made.

Sec. 2140a. See report of Attorney General Montague, 1899, page 24, where the opinion is expressed that this section provides for the assessment of oysters planted and deposited on October 1st and for no other assessment.

Sec. 2148. See report of Attorney General Anderson, 1907, page 79, where the opinion is expressed that this section does not include clams.

Sec. 2153. See report of Attorney General Anderson, 1907, page 79, where the opinion is expressed that under this section clams may be taken all year with tongs under Section 2178c.

Sec. 2164. See report of Attorney General Anderson, 1906, page 67, where opinion is expressed that under this section the use of a boat propelled by a gasoline engine may not be prohibited.

Sec. 2165a. See report of Attorney General Anderson, 1906, page 67, where the opinion is expressed that under this section the privilege of using a gasoline dredge on private grounds may be revoked by the board of fisheries.

Sec. 2178c. See report of Attorney General Anderson, 1907, page 79, where the opinion is expressed that under this section clams may be taken with tongs all the year by any resident of Virginia who has complied with Section 2153.

Sec. 2215. See report of Attorney General Pollard, 1914, page 68, where the opinion is expressed that under this section the proper authorities are empowered to establish, maintain and enforce such quarantine laws and sanitary rules and regulations as they may deem necessary in order to prevent the spread of disease and that the power of the authorities is not limited to establishing a line once; and therefore quarantine lines may be established as often as such authorities in their discretion deem necessary in order to prevent the spread of disease.

Sec. 2257. See report of Attorney General Pollard, 1914, page 26, where the opinion is expressed that this section aids in concluding that a man conditionally pardoned may contract a valid marriage.

Sec. 2322. See report of Attorney General Williams, 1911, page 42, where the opinion is expressed that under this section a deputy may not substitute for the surveyor.

Sec. 2326. See report of Attorney General Williams, 1911, page 42, where the opinion is expressed that under this section a deputy may not substitute for the surveyor.

Sec. 2341. See report of Attorney General Anderson, 1906, page 66, where the opinion is expressed that under this section the issuance of patents for marsh lands which are natural oyster beds, shoals, or rocks is prohibited, and a remedy for the breach of this section is suggested.

See report of Attorney General Williams, 1911, page 42, where the opinion is expressed that under this section the survey must be made or authorized by the surveyor or his deputy.

Sec. 2376. See report of Attorney General Anderson, 1909, page 94, where the opinion is expressed that under this section no provision is made for the compensation of witnesses and jurors.

See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education, but other methods are provided.

Sec. 2393. See report of Attorney General Pollard, 1915, page 43, where the opinion is expressed that the only method which obtains for the recovery of fines, except those in the hands of public officers, is by presentment, indictment or information and that penalties against escheators are not recoverable by the State Board of Education but other methods are provided.

Sec. 2500. See report of Attorney General Pollard, 1914, page 18, where an opinion is expressed as to fees for taking acknowledgments of deeds.

Sec. 2501. See report of Attorney General Pollard, 1915, page 25, where an opinion is expressed as to who may take acknowledgments to declarations of candidacy under the primary law.

Sec. 2582. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section the discretion as to the dismissal of the inmates of a county poor-house is lodged entirely in the county superintendent of the poor, and therefore the supervisors have no power to insist on detaining the inmates.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section a child may be included under the term of pauper.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section where the overseer has an infant put into the county poor-house, the county superintendent of the poor may not put him into a private family, nor has a court any authority to order him to do so.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute and neglected children into private families.

Sec. 2583. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section where the overseer has an infant put into the county poor-house, the county superintendent of the poor may not put him into a private family, nor has a court any authority to order him to do so.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute, and neglected children into private families.

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See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section a child may be included under the term of pauper.

Sec. 2639. See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section if an estate is administered by an administrator and not a personal representative such administrator must pay the collateral inheritance tax.

Sec. 2660. See report of Attorney General Pollard, 1915, page 147, where the opinion is expressed that under this section since it is made the duty of a personal representative to list property for taxation, and it is made illegal for him to distribute the funds until the taxes are paid, he is personally responsible for the payment of taxes accruing against the property while in his hands.

Sec. 2905. See report of Attorney General Williams, 1912, page 43, where the opinion is expressed that the tax in a proceeding under this section is provided by Section 14 of the tax bill.

Sec. 2939. See report of Attorney General Pollard, 1915, page 89, where the opinion is expressed that under this section the failure of a city sergeant to arrest enlisted men upon a warrant issued by a court-martial is punishable either by requiring such officer to forfeit twenty dollars or by his removal from office by the corporation court and for the enforcement of such a forfeiture the justice's court of the corporation has jurisdiction.

Sec. 2944. See report of Attorney General Anderson, 1902, page 62, where the opinion is expressed that this section requires a justice of the peace to keep record book.

Sec. 3049. See report of Attorney General Pollard, 1915, page 20, where the opinion is expressed that under this section in contempt proceedings for violation of a decree, the governor may properly appoint to sit in said contempt proceedings either the judge who entered the decree or any other judge.

See report of Attorney General Pollard, 1915, page 100, where the opinion is expressed that under this section where a judge fails to qualify within the time prescribed by law, a vacancy exists which the governor has authority to fill by a commission expiring at the end of thirty days after the commencement of the next session of the General Assembly.

See report of Attorney General Williams, 1913, page 65, where the opinion is expressed that under this section the duty of the governor to appoint a judge to substitute is mandatory

See report of Attorney General Anderson, 1905, page 34, where opinion is expressed that under this section provision is made for the filling of an office of circuit judge by the governor during the legislative recess.

Sec. 3130. See report of Attorney General Pollard, 1915, page 94, where the opinion is expressed that under this section a circuit judge is ineligible to serve as a member of the State library board.

See report of Attorney General Williams, 1912, page 34, where an opinion is expressed as to right of a judge to be a notary public.

Sec. 3130. See report of Attorney General Williams, 1915, page 94, where the opinion is expressed that under this section a circuit judge cannot serve as a member of the board of visitors of the University of Virginia.

Sec. 3133. See report of Attorney General Pollard, 1915, page 100, where the opinion is expressed that under this section where a judge fails to qualify within the time prescribed by law, a vacancy exists which the governor has authority to fill by a commission expiring at the end of thirty days after the commencement of the next session of the General Assembly.

Sec. 3163. See report of Attorney General Montague, 1899, page 13, where the opinion is expressed that this section, together with Section 3164, designates methods for making statutory vouchers for county treasurers.

Sec. 3164. See report of Attorney General Montague, 1899, page 13, where the opinion is expressed that this section, together with Section 3163, designates methods for making statutory vouchers for county treasurers.

Sec. 3197. See report of Attorney General Pollard, 1914, page 59, where the opinion is expressed that petitions for holding an election under the enabling act, filed in the office of the clerk of the circuit court, are public records and open to public inspection.

Sec. 3203. See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section unless the State Board of Education desires the opinion and advice of the Attorney General upon abstracts of school property upon which loans from the literary fund are sought, it is not his duty to pass upon them nor does there seem to be any direct provision requiring the State Board of Education to ask such opinion and advice, this being a matter entirely within the discretion of the State board.

Sec. 3326. See report of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section and others an examiner of records should be required to refund and pay back into the treasury commissions paid him on the values returned for 1912 taxes and which were returned delinquent in July by a county or city treasurer.

Sec. 3326a. See opinion of Attorney General Pollard, 1914, page 33, where the opinion is expressed that under this section "hereafter" means after the passage of the statute of which it is a part.

Sec. 3326a. See report of Attorney General Pollard, 1915, page 147, where the opinion is expressed that under this section since it is made the duty of a personal representative to list property for taxation, and it is made illegal for him to distribute the funds until the taxes are paid, he is personally responsible for the payment of taxes accruing against the property while in his hands.

See report of Attorney General Pollard, 1915, page 149, where the opinion is expressed that under this section if an examiner of records in the course of the examination of the annual reports of purchases of merchants and returns of taxpayers an examination of State and Federal records in connection therewith should discover any omitted taxes, whether for current or past years, it is his duty to report the same (if necessary) and in turn report to the commissioner of the revenue who is required to make assessment in pursuance of statute.

Sec. 3326b. See report of Attorney General Pollard, 1915, page 149, where the opinion is expressed that under this section if an examiner of records in the course of the examination of the annual reports of purchases of merchants and returns of taxpayers an examination of State and Federal records in connection therewith should discover any omitted taxes, whether for current or past years, it is his duty to report the same (if necessary) and in turn report to the commissioner of the revenue who is required to make assessment in pursuance of statute.

See report of Attorney General Anderson, 1908, page 60, where the opinion is expressed that under this section a Commonwealth's attorney may not be examiner of records.

Sec. 3500. See report of Attorney General Anderson, 1902, page 62, where the opinion is expressed that under this section a fee herein stipulated is for all services including issuing of warrant and subpoena, swearing witnesses, taxing costs and issuing execution, and that a justice of peace has no right to charge for entering judgment on record book.

See report of Attorney General Pollard, 1914, page 66, where the opinion is expressed that the question whether it is necessary for a notary to use an adhesive stamp, for which the additional sum of one dollar must be paid, is to be determined by the question as to whether the paper contains an affidavit or an acknowledgment.

Sec. 3505. See report of Attorney General Pollard, 1915, page 39, where the opinion is expressed that clerk of a court is not entitled to a fee for making a transcript of the record in a Commonwealth's case at the request of the attorney for the Commonwealth.

See report of Attorney General Pollard, 1914, page 18, where the opinion is expressed that under this section, a clerk of court is entitled to a fee of fifty cents which is for all services connected with the admitting of the deed or other writing to record including services for receiving proof of acknowledgment.

Sec. 3508. See report of Attorney General Pollard, 1914, page 22, where the opinion is expressed that under this section and the follow-

ing section a constable is only entitled to a fee of thirty cents for serving a warrant under the chapter as to warrants for small claims.

Sec. 3509. See report of Attorney General Pollard, 1914, page 22, where the opinion is expressed that under this section and the preceding section a constable is only entitled to a fee of thirty cents for serving a warrant under the chapter as to warrant for small claims.

Sec. 3521. See report of Attorney General Anderson, 1902, page 57, where the opinion is expressed that although this section is ambiguous, the limit of \$1.00 seems to apply to such cases in proceedings before a justice.

Sec. 3523. See report of Attorney General Pollard, 1915, page 39, where the opinion is expressed that clerk of a court is not entitled to a fee for making a transcript of the record in a Commonwealth's case at the request of the attorney for the Commonwealth.

Sec. 3524. See report of Attorney General Pollard, 1915, page 39, where the opinion is expressed that clerk of a court is not entitled to a fee for making a transcript of the record in a Commonwealth's case at the request of the attorney for the Commonwealth.

Sec. 3527. See report of Attorney General Pollard, 1914, page 21, where the opinion is expressed that neither under this section nor any other is an attorney for the Commonwealth entitled to fees when a nolle prosequi is entered.

See report of Attorney General Pollard, 1915, page 39, where the opinion is expressed that clerk of a court is not entitled to a fee for making a transcript of the record in a Commonwealth's case at the request of the attorney for the Commonwealth.

See report of Attorney General Anderson, 1902, page 56, where the opinion is expressed that under this section a fee for summoning witnesses is absolute when payable out of treasury at all, whether witness is summoned before justice or in a prosecution in court.

See report of Attorney General Williams, 1913, page 75, where the opinion is expressed that under this section the failure of a justice to collect the costs before rendering his bill does not forfeit his right to collect afterwards when the costs are actually collected.

See report of Attorney General Williams, 1913, page 72, where the opinion is expressed that under this section the Commonwealth's Attorney of the city of Richmond is entitled to fees for prosecutions under Section 4179 et seq. (ch. 204).

See report of Attorney General Williams, 1911, page 34, where the opinion is expressed that under this section the clerk of a court is not entitled to one-half of the fee provided in a felony case under Section 3529.

See report of Attorney General Montague, 1899, page 22, where the opinion is expressed that under this section the Commonwealth pays nothing in case of acquittal for misdemeanor.

See report of Attorney General Pollard, 1914, page 22, where an opinion is expressed that the Commonwealth's attorney is not entitled to any fee in a misdemeanor case in which a nolle prosequi is entered.

Sec. 3528. See report of Attorney General Anderson, 1902, page 52, where the opinion is expressed that under this section the Commonwealth's attorney gets no fee in felony case unless same is tried, no fee in misdemeanor case unless prosecuted to judgment for Commonwealth.

See report of Attorney General Montague, 1899, page 22, where the opinion is expressed that under this section there is no fee in misdemeanor cases where there is an acquittal.

See report of Attorney General Anderson in report of 1902, page 44, where the opinion is expressed that the purpose of this section was to limit compensation that each attorney for the Commonwealth should receive for one year's services; that compensation not to be cumulative and that excess of one year not to be carried over to next year.

See report of Attorney General Montague, 1899, page 24, where the opinion is expressed that under this section the fee is for each case and not for each defendant in a case.

Followed in report of Attorney General Pollard, 1915, page 40.

See report of Attorney General Pollard, 1914, page 21, where the opinion is expressed that neither under this section nor any other is an attorney for the Commonwealth entitled to fees when a nolle prosequi is entered.

Sec. 3529. See report of Attorney General Williams, 1911, page 34, where the opinion is expressed that one-half of the fee provided for court clerks in felony cases cannot be gotten under Section 3527.

Sec. 3531. See report of Attorney General Anderson, 1909, page 96, where the opinion is expressed as to certain fines to be charged under this section.

See report of Attorney General Williams, 1913, page 73, where the opinion is expressed that this section has no application to fees for a sheriff in executing a writ of venire facias under the order of a court for a venire out of the county, but compensation is provided by Section 4083.

Sec. 3532. See report of Attorney General Anderson, 1902, page 73, where the opinion is expressed that under this section providing for support of prisoners in jail does not provide for medicine, but see Section 4079.

See report of Attorney General Williams, 1913, page 66, where the opinion is expressed that under this section the fee provided for may not be collected in cases covered by Section 3533 and that it is proper for the auditor of public accounts to require a certificate stating whether or not the conditions referred to in Section 3533 obtained or not.

Sec. 3533. See report of Attorney General Williams, 1913, page 68, where the opinion is expressed that under this section payment for keeping and supporting prisoners in jail is provided.

See report of Attorney General Williams, 1913, page 67, where the opinion is expressed that under this section no fee can be collected for receiving a person in jail when first committed in certain cases.

See report of Attorney General Anderson, 1902, page 60, where the opinion is expressed that this section is positive in its terms and cannot be changed by a city ordinance.

See report of Attorney General Anderson, 1902, page 79, where the opinion is expressed that this section does not provide for payment to city sergeant for service of *capias* by auditor of public accounts.

See report of Attorney General Pollard, 1915, page 41, where the opinion is expressed that under this section a sergeant of a town who is also a special constable of a county may receive fees from the Commonwealth for serving a warrant of a justice not connected with his duties as sergeant.

Sec. 3168c. See report of Attorney General Williams, 1911, page 24, where an opinion is expressed under this section as to the power of the governor to suppress race track gambling under Section 73 of the Constitution.

Sec. 3631. See report of Attorney General Pollard, 1914, page 130, where the opinion is expressed that under this section no State tax is required on a homestead declaration.

Sec. 3657b. See report of Attorney General Pollard, 1914, page 36, where the opinion is expressed that females after completing ten hours of labor may not make a supplemental contract to work two hours longer.

See report of Attorney General Anderson, 1909, page 99, where an opinion is expressed under this section as to what constitutes a manufacturing establishment.

See report of Attorney General Pollard, 1914, page 37, where the opinion is expressed that under this section female employees engaged as office assistants in laundries are exempted from the provisions of this section.

Sec. 3657bb. See report of Attorney General Anderson, 1909, page 100, where the opinion is expressed that a cannery is not a manufacturing establishment within this section.

See report of Attorney General Anderson, 1909, page 99, where the opinion is expressed under this section as to what constitutes a manufacturing establishment.

Sec. 3657d. See report of Attorney General Williams, 1913, page 79, where an opinion is expressed under this section as to what constitutes a "saw-mill."

See report of Attorney General Williams, 1913, page 79, where the opinion is expressed that under this section semi-monthly payment requirements do not prevail in cases mentioned in the proviso (cl. 2).

Sec. 3657d. See report of Attorney General Pollard, 1914, page 35, where the opinion is expressed that under this section all manufacturers must settle with their employees at least twice a month.

See report of Attorney General Pollard, 1914, page 36, where the opinion is expressed that under this section skilled mechanics engaged in the manufacture or cutting for commercial purposes of slate which has already been mined or quarried are entitled to the payment of their wages at least twice in each month.

Sec. 3671. See report of Attorney General Anderson, 1906, page 80, where opinion is expressed that under this section it is error to find a defendant guilty of unlawful assault and yet impose for it the penalty of a felony.

Sec. 3751. See report of Attorney General Anderson, 1902, page 57, where the opinion is expressed that this section applies to any person aiding escape of a prisoner whether the person aiding, etc., is in or out of jail.

Sec. 3780. See report of Attorney General Montague, 1901, page 7, where the opinion is expressed that under this section a deputy collector of internal revenue may carry concealed weapons while in discharge of his duties as such.

See report of Attorney General Pollard, 1915, page 68, where the opinion is expressed that under this section since a mine inspector is a police officer, he is permitted while in the actual discharge of his duties to carry concealed weapons.

Sec. 3795a (51). See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section the discretion as to the dismissal of the inmates of a county poor-house is lodged entirely in the county superintendent of the poor, and therefore the supervisors have no power to insist on detaining the inmates.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section a child may be included under the term of pauper.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that under this section where the overseer has an infant put into the county poor-house, the county superintendent of the poor may not put him into a private family, nor has a court any authority to order him to do so.

See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute, and neglected children into private families.

Sec. 3795b. See report of Attorney General Pollard, 1915, page 29, where the opinion is expressed that courts are not empowered to place delinquent, destitute and neglected children into private families.

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See report of Attorney General Anderson, 1903, page 43, where the opinion is expressed that this section and Acts 1901-02, chapter 137, relating to Children's Home Society of Virginia, are in no way inconsistent.

Sec. 3799. See report of Attorney General Anderson, 1906, page 85, where the opinion is expressed that exemptions from this section cannot be claimed under the guise of a social club.

Sec. 3805. See report of Attorney General Anderson, 1909, page 94, where the opinion is expressed that under this section *both* fine and imprisonment must be imposed.

Sec. 3818. See report of Attorney General Anderson, 1909, page 86, where the opinion is expressed that under this section an insurance office is not a "public place."

Sec. 3818b. See report of Attorney General Williams, 1911, page 24, where the opinion is expressed under this section as to the power of the governor under Section 73 of the Constitution to suppress race track gambling.

Sec. 3902. See report of Attorney General Pollard, 1915, page 28, where an opinion is expressed that under this section it is a misdemeanor for judges and clerks to influence voters in primary elections.

Sec. 3902. See report of Attorney General Pollard, 1915, page 67, where the opinion is expressed that under this section any boy under ten years of age and any girl under sixteen years of age who shall in any city in this State of five thousand population or more distribute, sell, expose or offer for sale newspapers, magazines or other periodicals in any street or public place is guilty of a misdemeanor and punishable by fine

or imprisonment or both in the discretion of the judge or jury trying the case; but no punishment can be visited therefor upon the parent, guardian or employer of such child.

Sec. 3905. See report of Attorney General Anderson, 1909, page 79, where the opinion is expressed that if under this section the aggregate term exceeds five years the felon may not be sentenced to service on the roads.

Sec. 3909. See report of Attorney General Pollard, 1914, page 20, where the opinion is expressed that under this section murder, assault punishable by confinement in the penitentiary, highway robbery, robbery from the person, rape, forgery, grand larceny, and assisting a felon to escape from jail are infamous crimes, although vagrancy, assault when punishable only by jail sentence or fine, and petit larceny are not.

Sec. 3933. See report of Attorney General Montague, 1899, page 15, where the opinion is expressed that under this section the county must pay board for those who may be worked on chain gang.

See report of Attorney General Anderson, 1902, page 51, where the opinion is expressed that under this section if a prisoner is working on a chain gang for a city and escapes that city must pay the expense of his recapture.

Sec. 3936. See report of Attorney General Montague, 1899, page 15, where the opinion is expressed that under this section the county must pay into the State treasury twenty-five cents a day for each convict worked.

Sec. 3946. See report of Attorney General Williams, 1912, page 57, where the opinion is expressed that this section makes no provision for a convict killed while on the road force.

See report of Attorney General Montague, 1898, page 26, where the opinion is expressed that under this section where inquest is upon a citizen of the county with no estate the county or corporation must pay costs unless the inquest is upon a convict in the penitentiary, where the State must pay; but where the inquest is upon a citizen with estate the estate of the deceased must pay, and where upon a stranger without estate the State will pay upon proper certification as required by statute:

Sec. 3947. See report of Attorney General Pollard, 1915, page 51, where the opinion is expressed that under this section in the absence of the coroner who is required to make a report to the State registrar where a death is caused by unlawful or suspicious means, it is the duty of the justice of the peace to serve, and it is the proper course for him to require one or more physicians to attend and assist him in making out the required certificate.

Sec. 3948. See report of Attorney General Pollard, 1915, page 51, where the opinion is expressed that under this section in the absence of the coroner who is required to make a report to the State registrar where a death is caused by unlawful suspicious means, it is the duty of the justice of the peace to serve, and it is the proper course for him to require one or more physicians to attend and assist him in making out the required certificate.

Sec. 3950. See report of Attorney General Anderson, 1902, page 72, where the opinion is expressed that under this section the fee provided for is for cases where an inquest is held.

Sec. 3956. See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section if one justice in a district is incapacitated to act there would usually be two justices in the same district before whom an offender could be brought.

Sec. 3958. See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section if one justice in a district is incapacitated to act there would usually be two justices in the same district before whom an offender could be brought.

Sec. 3960. See report of Attorney General Anderson, 1904, page 21, where the opinion is expressed that under this section fees of a bail commissioner are not required to be paid out of the State treasury.

Sec. 3972. See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section a justice of the peace who has to be a witness may associate with himself two other justices in trying the case and having associated them with himself he may then retire from the case and allow the other two justices to decide the matter as they may see fit.

See report of Attorney General Pollard, 1914, page 60, where the opinion is expressed that under this section if one justice in a district is incapacitated to act there would usually be two justices in the same district before whom an offender could be brought.

Sec. 3976. See report of Attorney General Anderson, 1902, page 41, where the opinion is expressed that this section is constitutional.

Sec. 3987. See report of Attorney General Williams, 1913, page 67, where the opinion is expressed that under this section the expenses incurred may not be charges under Section 4087.

Sec. 4025. See report of Attorney General Anderson, 1902, page 57, where the opinion is expressed that this section does not provide for payment out of treasury of the board of the sheriff or his deputies when a jury is kept together.

Sec. 4042. See report of Attorney General Anderson, 1906, page 80, where the opinion is expressed that under this section it is error on an indictment under Section 3671 to find a defendant guilty of unlawful assault and yet impose for it the punishment of a felony.

Sec. 4046a. See report of Attorney General Anderson, 1909, page 79, where the opinion is expressed that under this section convicts whose aggregate terms exceed five years may not be sentenced by a judge to serve on the roads.

Sec. 4049. See report of Attorney General Anderson, 1907, page 77, where the opinion is expressed that this section does not preclude the inclusion of the costs of the jury under Section 4049.

Sec. 4051. See report of Attorney General Williams, 1910, page 44, where the opinion is expressed that where under this section sentence has been suspended the superintendent of the penitentiary may not electrocute as provided by 1908 Acts, Ch. 398.

See report of Attorney General Williams, 1910, page 47, where the opinion is expressed that under this section where death sentence is suspended no action as provided for by 1908 Acts, Ch. 398, can be taken.

Sec. 4052. See report of Attorney General Anderson, 1902, page 43, where the opinion is expressed that this section does not provide for an appeal from the judgment of a justice of the peace.

Sec. 4075. See report of Attorney General Anderson, 1908, page 46, where the opinion is expressed that this section is unaffected by any subsequent legislation relating to jail prisoners.

See report of Attorney General Anderson, 1908, page 46, where the opinion is expressed that this section is not repealed by 1908 Acts, Ch. 354.

Sec. 4083. See report of Attorney General Williams, 1913, page 73, where the opinion is expressed that under this section a sheriff in executing a writ of venire facias under the order of a court for a venire out of the county may not be paid out of the State treasury.

Sec. 4087. See report of Attorney General Williams, 1913, page 67, where the opinion is expressed that under this section charges under Section 3987 cannot be charged.

See report of Attorney General Williams, 1913, page 67, where the opinion is expressed that under this section witnesses before a grand jury are required to be paid by the Commonwealth under Section 3584.

See report of Attorney General Anderson, 1906, page 19, where the opinion is expressed that under this section no provision is made for the remission by the governor of costs assessed against the estate of a convicted criminal.

See report of Attorney General Anderson, 1907, page 77, where the opinion is expressed that under this section the costs of a jury in criminal prosecutions is included, nor is this affected by Section 4049.

See report of Attorney General Anderson, 1908, page 36, where the opinion is expressed that under this section costs in a criminal proceeding are collectible in the same mode as a fine.

See report of Attorney General Anderson, 1908, page 36, where the opinion is expressed that under this section the Commonwealth's attorney must see that the judgment is docketed on the judgment lien book of his county.

Sec. 4089. See report of Attorney General Pollard, 1914, page 21, where the opinion is expressed that neither under this section nor any other is an attorney for the Commonwealth entitled to fees when a nolle prosequi is entered.

Sec. 4093. See report of Attorney General Pollard, 1915, page 17, where the opinion is expressed that under this section the State is entitled to recover legal interest on the amount of a forfeited bail bond from the date of the rendition of the judgment of forfeiture.

Sec. 4099. See report of Attorney General Anderson, 1908, page 13, where the opinion is expressed that this is the only section which permits a penalty upon a recognizance or forfeited bail bond to be remitted.

Sec. 4106. See report of Attorney General Anderson, 1902, page 43, where the opinion is expressed that this section gives to circuit and corporation courts complete jurisdiction of revenue cases.

Sec. 4107. See report of Attorney General Anderson, 1902, page 43, where the opinion is expressed that this section does not provide for an appeal from the judgment of a justice of the peace.

Sec. 4113. See report of Attorney General Anderson, 1905, page 18, where the opinion is expressed that under this section the board of directors of the penitentiary acting with the approval of the governor may refuse to receive into the penitentiary from any jail a person sentenced to the penitentiary upon notice in writing from the surgeon of the penitentiary that he was reliably informed that a contagious disease existed in the jail or locality in which the jail was situated.

Sec. 4120a. See report of Attorney General Anderson, 1908, page 47, where the opinion is expressed that under this section the superintendent of the penitentiary may in a proper case require the sheriff of a county or the constable of a corporation to deliver a felon condemned to death to a designated railroad station.

Sec. 4123. See report of Attorney General Anderson, 1908, page 45, where the conflict of this section and Section 1682 is considered.

See report of Attorney General Anderson, 1906, page 26, where the opinion is expressed that under this section the governor is given no authority to have a convict suspected of being insane sent to an asylum, but can merely have him brought before the circuit court for trial therefor.

Sec. 4144. See report of Attorney General Montague, 1898, page 18, where the opinion is expressed as to the meaning of "term of imprisonment" as used in this section.

See report of Attorney General Anderson, 1906, page 61, where the opinion is expressed that under this section convicts on the road forces are included.

See report of Attorney General Montague, 1898, page 18, where the opinion is expressed that under this section the superintendent must keep a record of the conduct of each prisoner, which shall be the sole evidence used by the board in the absence of false or erroneous entries.

Sec. 4154. See report of Attorney General Anderson, 1906, page 25, where the opinion is expressed that under this section the board is, under certain circumstances, empowered to purchase real estate.

Sec. 4163. See report of Attorney General Anderson, 1904, page 15, where the opinion is expressed that this section was not repealed by 1902-03-04 Acts, page 685.

Sec. 4172. See report of Attorney General Anderson, 1902, page 55, where the opinion is expressed that this section does not appear to limit the power of the superintendent of the penitentiary acting with the concurrence of the governor, either as to terms upon which, or time for which a contract for hire of convicts may be made.

Sec. 4173b (5). See report of Attorney General Williams, 1912, page 57, where the opinion is expressed that under this section the question as to what is to be paid out of the earnings of the State farm is one for the sound discretion of the penitentiary board.

Sec. 4173d. See report of Attorney General Pollard, 1915, page 101, where the opinion is expressed that this section is unconstitutional under section 73 of the Constitution in so far as it attempts to take away from the governor his absolute right to pardon.

Sec. 4179. See report of Attorney General Williams, 1913, page 72, where the opinion is expressed that under this section the attorney for the Commonwealth of the city of Richmond is entitled to the fees provided by Section 3527.

See report of Attorney General Williams, 1912, page 33, where the opinion is expressed that under this section a convict working on the road force who kills one of the guards in a county may be tried there or in Richmond—whichever first assumes jurisdiction.

Sec. 4197. See report of Attorney General Anderson, 1905, page 40, where the opinion is expressed that this is the only section limiting a sheriff's right to a reward.

Sec. 4198. See report of Attorney General Montague, 1899, page 26, where the opinion is expressed that under this section the governor can pardon negro upon condition that he serve a given time in the Virginia Manual Labor School.

Sec. 4198a. See report of Attorney General Pollard, 1914, page 40, where an opinion is expressed under this section that an act vesting pardoning power in a board of governors of the penitentiary is unconstitutional as an infringement on the absolute right of the governor to pardon.

TAX BILL.

Sec. 2 Tax Bill. See report of Attorney General Pollard, 1915, page 188, where the opinion is expressed that under this section machinery is taxable as personal property where the machinery belongs to one person and the real estate to another.

See report of Attorney General Pollard, 1915, page 188, where the opinion is expressed that under this section even though a lease provides that the lessee covenants to pay all taxes on the real estate and on any improvements that the lessee may put thereon during the term of the lease, and that the lessee shall have the right to remove the improvements at the expiration of the lease, such improvements are nevertheless taxable as real estate.

Sec. 3 Tax Bill. See report of Attorney General Pollard, 1914, page 120, where the opinion is expressed that under this section British subjects residing in Bristol are subject to the capitation tax prescribed by the Virginia Constitution and statutes in the absence of treaty obligation of the United States to the contrary.

See report of Attorney General Pollard, 1914, page 129, where the opinion is expressed that under this section a person is not exempt from the payment of poll taxes because he is unable to register as a voter.

Sec. 6 Tax Bill. See report of Attorney General Pollard, 1915, page 87, where the opinion is expressed that this section indicates that it is the policy of the revenue laws of this State to protect the sale of agricultural products from taxation only so long as such sale is made by the producer.

Sec. 7 Tax Bill. See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

Sec. 8 Tax Bill. See report of Attorney General Pollard, 1915, page 131, where the opinion is expressed that under this section a local board of review of a county may summon the banks, State and National, of that county, presidents, cashiers or employees thereof and require them,

under penalty, to give the names of all persons, firms or corporations having time or savings deposits in said bank together with the amount to the credit of each depositor.

See report of Attorney General Pollard, 1915, page 137, where the opinion is expressed that under this section exempting from taxation as capital "monies on hand received from loans made for a period of not more than four months which shall be owing and shall have been actually contracted for the necessary conduct of such business," money received from loans made for a period of not more than four months which shall be owing and which shall have been actually contracted for the necessary conduct of the business is not "on hand" when it has been utilized in the business, and therefore monies received from such loans and utilized in the business are subject to taxation as capital.

See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

See report of Attorney General Pollard, 1915, page 163, where the opinion is expressed that under this section the State has the right to tax bills receivable, obligations, credits and other intangible assets of non-residents except insurance companies arising from business done in this State.

See report of Attorney General Anderson, 1909, page 95, where the opinion is expressed that under this section deposits are taxed as on February first of each year and not the aggregate deposits for the preceding year.

Sec. 9 Tax Bill. See report of Attorney General Pollard, 1915, page 163, where the opinion is expressed that under this section the State has the right to tax bills receivable, obligations, credits and other intangible assets of non-residents except insurance companies arising from business done in this State.

See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

Sec. 10 Tax Bill. See report of Attorney General Anderson, 1909, page 28, where the opinion is expressed as to how far foreign consuls are liable to the income tax under this section.

See report of Attorney General Anderson, 1906, page 35, where the opinion is expressed that under this section the weight of authority though not certain holds that the income of Federal officers may not be taxed.

See report of Attorney General Anderson, 1907, page 36, where the opinion is expressed that under this section the salaries of Federal officers cannot be taxed.

See report of Attorney General Williams, 1911, page 31, where the opinion is expressed that under this section the income of a retired United States officer is not taxable.

See report of Attorney General Pollard, 1914, page 125, where the opinion is expressed that under this section where real estate is sold for a profit and the proceeds reinvested in taxable property of the State neither the share of each member of the firm in the profits nor any portion of said profits resulting from the sale can be taxed as income.

Sec. 12 Tax Bill. See report of Attorney General Williams, 1910, page 27, where the opinion is expressed that under this section a tax should be charged for the administration of the estate of a deceased pensioner except where granted to a sheriff without assets other than the pension claim.

Sec. 13 Tax Bill. See report of Attorney General Williams, 1912, page 45, where an opinion is expressed as to what constitutes a contract under this section.

See report of Attorney General Williams, 1911, page 34, where the opinion is expressed that under this section the mortgage providing for security of payment of one sum by a note and further security by another sum, the tax should be assessed on the total amount.

See report of Attorney General Williams, 1911, page 32, where the opinion is expressed that under this section a tax should be levied on a deed conveying both school and other property notwithstanding Section 590.

See report of Attorney General Anderson, 1908, page 37, where the opinion is expressed that under this section the graduated tax should not be imposed upon the recordation of a contract for lease of lands, or for hire of personal property.

See report of Attorney General Anderson, 1902, page 97, where the opinion is expressed that under this section contracts in form of merger or consolidation, but which operate as a conveyance of property of granting company to grantee company, are subject to recordation tax provided for in this section.

See report of Attorney General Anderson, 1902, page 70, where the opinion is expressed that this section permits taxation of an instrument though it be cumulative security upon a similar conveyance when offered for recordation.

See report of Attorney General Anderson, 1909, page 62, where the opinion is expressed that a mortgage on property other than railroad or internal improvement property is to be assessed according to the value of the obligation secured even though it lies partly in another State.

See report of Attorney General Williams, 1910, page 31, where the opinion is expressed under this section as to proper valuation for purposes of taxation.

See report of Attorney General Anderson, 1909, page 63, where the opinion is expressed that an agreement evidencing a conditional sale is a "deed" within this section.

See report of Attorney General Anderson, 1909, page 68, where the opinion is expressed that under this section a tax may be assessed upon a deed to the United States of land in Virginia.

See report of Attorney General Williams, 1912, page 43, where an opinion is expressed under this section as to the tax on charitable gift to the University of Virginia.

See report of Attorney General Williams, 1912, page 37, where the opinion is expressed that under this section the clerk's fee for recordation is to be fixed by the value fixed by the parties.

See report of Attorney General Pollard, 1915, page 142, where the opinion is expressed that under this section waiving any question as to whether bills of sale are deeds, they clearly are contracts relating to personality.

See report of Attorney General Pollard, 1915, page 142, where the opinion is expressed that under this section under a requirement that a tax on certain instruments recorded be based upon consideration or value contracted for, the latter terms are generally identical in meaning but the different language is used to cover those cases where it was impossible to ascertain the true consideration in which case it is the duty of the clerk to determine as far as possible the actual value of the property contracted for.

See report of Attorney General Pollard, 1915, page 146, where the opinion is expressed that under this section in a lease the consideration or value contracted for, which is the basis for the computation of recordation tax, is the amount of rental or other consideration to be paid by the lessee for the use of the property involved and where this is not certain, depending on future contingencies, the clerk of the court must estimate as best he can on the facts and in the event of a refusal to pay the recordation tax he should refuse to admit the instrument to record.

See report of Attorney General Pollard, 1915, page 142, where the opinion is expressed that under this section the tax upon a deed of trust or mortgage is based not merely upon the bonds or other obligations issued, but upon the bonds or other obligations which might under the instrument be issued.

See report of Attorney General Pollard, 1915, page 142, where the opinion is expressed that under this section the amount of the recordation tax is not affected by reason of the fact that the deed of trust is merely supplemental and secures the same debt secured by original deed of trust upon which the tax was duly paid, but the tax is upon the amount of bonds or other obligations secured in the original instrument together with any additional amounts which may have been secured in supplemental deeds of trust.

See report of Attorney General Pollard, 1915, page 145, where the opinion is expressed that under this section the amount of the tax on deeds is not affected by the fact that part of the land conveyed lies in another State.

See report of Attorney General Pollard, 1915, page 145, where the opinion is expressed that under this section on original and supplemental

deeds of trust the tax is on the amount of bonds or other obligations secured in the original deed of trust together with any additional amounts which may have been secured in the supplemental deeds of trust.

See report of Attorney General Pollard, 1914, page 119, where the opinion is expressed that under this section the purpose of giving double measure as to what the tax should be, to-wit: Upon first the consideration, or second of the actual value of the property conveyed seems to be to allow the clerk where the actual value is not stated in a deed or where the person offering the deed for record is not willing to state the true consideration, or where the deed is one in consideration of love and affection, or some similar sentimental consideration, to determine what is the actual value and thereupon to charge a just sum as a tax.

See report of Attorney General Pollard, 1914, page 119, where the opinion is expressed that under this section the value of the property is the value at the time of the consummation of the sale and not the value at the time that the deed passed.

See report of Attorney General Pollard, 1914, page 130, where the opinion is expressed that under this section no State tax is required on a homestead declaration.

See report of Attorney General Pollard, 1914, page 126, where the opinion is expressed that under this section where a deed is offered for record of certain property which was sold under a second deed of trust and is bought for ten thousand dollars subject to the first deed of trust for thirty thousand dollars although the purchaser did not in terms assume the payment of the thirty thousand dollars, the tax to be collected by the clerk is the actual value of the property conveyed.

Sec. 14 Tax Bill. See report of Attorney General Williams, 1912, page 43, where the opinion is expressed that under this section the tax is prescribed for the proceeding under Section 2905.

See report of Attorney General Anderson, 1902, page 55, where the opinion is expressed that under clause 2 of this section a tax of \$3.00 should be charged and collected by the clerk on every writ of error, whether civil or criminal.

See report of Attorney General Anderson, 1902, page 71, where the opinion is expressed that under this section the tax on suits is due and payable at moment of commencement and in case of fifteen days' notice is due when notice is filed in clerk's office.

Sec. 16 Tax Bill. See report of Attorney General Anderson, 1906, page 89, where the opinion is expressed that under this section, under the Federal statutes, no charge may be made for affixing a seal to naturalization papers. See, also, opinion of Attorney General Anderson in report of 1906, page 90, and in report of 1907, page 75.

See report of Attorney General Pollard, 1914, page 66, where the opinion is expressed that the question whether it is necessary for a notary to use an adhesive stamp, for which the additional sum of one dollar must be paid, is to be determined by the question as to whether the paper contains an affidavit or an acknowledgment.

Sec. 17. See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

See report of Attorney General Pollard, 1915, page 135, where the opinion is expressed that under this section where a bank closes its doors on December 31, under a proposition of merger with another bank, which is not consummated until February 5th, the former bank is subject to taxation on February 1st just as if there had been no contemplation of merger.

Sec. 19 Tax Bill. See report of Attorney General Anderson, 1902, page 33, where the opinion is expressed that under this section the property mentioned is that which the State Corporation Commission is required to assess.

See report of Attorney General Anderson, 1902, page 34, where the opinion is expressed that under this section the legislature or the State Corporation Commission may impose such additional penalties as may be just and reasonable in order to secure prompt compliance with its provisions.

Sec. 22 Tax Bill. See report of Attorney General Pollard, 1915, page 59, where the opinion is expressed that under this section all underwriter's agencies doing business in this State must make the additional deposit provided for and must pay the special license tax of \$200.00 as required and that if an underwriter's agency or insurance company wishes to escape the paying of such tax then the insurance companies must no longer permit business to be done in this State through underwriter's agencies.

Sec. 23 Tax Bill. See report of Attorney General Williams, 1910, page 59, where the opinion is expressed that under this section a tax must be paid for premiums for re-insurance.

See report of Attorney General Williams, 1910, page 42, where the opinion is expressed that under this section a surety company is taxable upon "federal business" done in this State.

See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

Sec. 24 Tax Bill. See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

Sec. 26 Tax Bill. See report of Attorney General Pollard, 1915, page 163, where the opinion is expressed that under this section the State has the right to tax bills receivable, obligations, credits and other

intangible assets of non-residents except insurance companies arising from business done in this State.

See report of Attorney General Pollard, 1915, page 157, where the opinion is expressed that under this section shares of stock of domestic insurance companies held by citizens and residents of Virginia are subject to taxation.

See report of Attorney General Pollard, 1915, page 59, where the opinion is expressed that under this section all underwriter's agencies doing business in this State must make the additional deposit provided for and must pay the special license tax of \$200.00 as required and that if an underwriter's agency or insurance company wishes to escape the paying of such tax then the insurance companies must no longer permit business to be done in this State through underwriter's agencies.

Sec. 27 Tax Bill. See report of Attorney General Pollard, 1915, page 177, where the opinion is expressed that a franchise tax of 1 per cent. upon the gross receipts of a railroad corporation earned in this State is not invalid as applied to interstate carriers.

Sec. 28 Tax Bill. See report of Attorney General Anderson, 1908, page 79, where the opinion is expressed that under this section commissioners of revenue are entitled to no compensation for assessing railroad property.

See report of Attorney General Anderson, 1908, page 44, where the opinion is expressed that under this section the tax year is from June 30th to June 30th.

Sec. 39 Tax Bill. See report of Attorney General Anderson, 1904, page 20, where the opinion is expressed that under this section if one corporation is merged in and absorbed by another, there will be a charter fee if the capital stock be increased based on the amount of the increase as provided for.

Sec. 41 Tax Bill. See report of Attorney General Anderson, 1908, page 43, where an opinion is expressed under this section as to the right of the State to collect a franchise tax from receiver of a bankrupt corporation.

See report of Attorney General Anderson, 1906, page 32, where the opinion is expressed that under this section the Corporation Commission may accept the belated reports and assess the unassessed registration fee for the preceding two years if only two years have elapsed and not two years plus ninety days.

Sec. 42 Tax Bill. See report of Attorney General Anderson, 1906, page 32, where the opinion is expressed that under this section a distinct penalty for failure to report as required by Section 41 Tax Bill is provided for.

Sec. 43 Tax Bill. See report of Attorney General Williams, 1913, page 82, where the opinion is expressed that under this section building and loan associations are taxable.

Sec. 44 Tax Bill. See report of Attorney General Anderson, 1909, page 82, where the opinion is expressed that under this section as between the remaindermen and others the collateral inheritance tax should be paid by the first taker.

See report of Attorney General Williams, 1912, page 38, where an opinion is expressed as to the procedure under this section.

See report of Attorney General Pollard, 1914, page 107, where the opinion is expressed that under this section a bequest to a charitable institution in a State other than Virginia is subject to a collateral inheritance tax.

See report of Attorney General Pollard, 1914, page 107, where the opinion is expressed that under this section a bequest to the Hampton Normal and Agricultural Institute is not subject to a collateral inheritance tax.

See report of Attorney General Pollard, 1915, page 138, where the opinion is expressed that the court, or the clerk before whom a will is probated should determine the fair market value of the property subject to a collateral inheritance tax at the time of the decedent's death, and enter an order fixing the amount of tax accordingly.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that legacies left to a church or theological seminary are not subject to a collateral inheritance tax.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section where certain legacies are left to persons after a life estate to the sister of the testatrix, such legacies are subject to a collateral inheritance tax after the death of such sister.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section where a testatrix directs that a certain sum be left to the nieces of the husband of the testatrix after a life estate, the decree of the court should order the executrix, before delivering the legacies, to pay five per cent. thereon as a collateral inheritance tax, but these legatees are not subject to such taxation until they are entitled to receive legacies.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section personal representatives must pay whatever tax may be due under the statute before the property is delivered over to the legatees.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section personal representatives who are authorized to sell both the real and personal property are required to pay the whole tax.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section an estate passing to the sister of a testatrix is not subject to the collateral inheritance tax.

See report of Attorney General Pollard, 1915, page 140, where the opinion is expressed that under this section if an estate is administered by an administrator and not a personal representative such administrator must pay the collateral inheritance tax.

Sec. 44a Tax Bill. See report of Attorney General Anderson, 1906, page 82, where the opinion is expressed that under this section "lineal descendant" does not include bastards.

Sec. 45 Tax Bill. See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

See report of Attorney General Pollard, 1915, page 83, where the opinion is expressed that under this section a corporation engaged in business as a merchant must pay a graduated license tax based on its total purchases irrespective of the fact that its sales are made in a large measure to holders of its own stock.

See report of Attorney General Pollard, 1915, page 84, where the opinion is expressed that under this section merchant tailors, wholesale dry goods merchants, wholesale grocers and those buying leaf tobacco in hogsheads or loose and re-selling the same after having reprised, if it is loose, are merchants and must take out a merchant's license.

See report of Attorney General Pollard, 1915, page 82, where the opinion is expressed that under this section a newspaper which sells articles of merchandise with coupons clipped from the paper, if it so engages habitually, is required to take out a merchant's license, but such a license cannot be required of such a newspaper that adopts this device sporadically and not habitually.

See report of Attorney General Pollard, 1915, page 89, where the opinion is expressed that under this section although persons, firms or corporations engaged in the business of cleaning, assorting, shelling and roasting peanuts and selling the same seem to be merchants and not manufacturers, yet in view of the long established custom of taxing them as manufacturers they should still be so taxed.

Sec. 46 Tax Bill. See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

See report of Attorney General Pollard, 1915, page 82, where the opinion is expressed that under this section a newspaper which sells articles of merchandise with coupons clipped from the paper, if it so engages habitually, is required to take out a merchant's license, but such a license cannot be required of such a newspaper that adopts this device sporadically and not habitually.

See report of Attorney General Pollard, 1915, page 84, where the

opinion is expressed that under this section merchant tailors, wholesale dry goods merchants, wholesale grocers and those buying leaf tobacco in hogsheads or loose and reselling the same after having reprised, if it is loose, are merchants and must take out a merchant's license.

See report of Attorney General Pollard, 1915, page 88, where the opinion is expressed that under this section persons peddling family supplies of a perishable nature not grown or produced by them and purchased by them for sale, must take out a peddler's license.

See report of Attorney General Pollard, 1915, page 89, where the opinion is expressed that under this section although persons, firms or corporations engaged in the business of cleaning, assorting, shelling and roasting peanuts and selling the same seem to be merchants and not manufacturers, yet in view of the long established custom of taxing them as manufacturers they should still be so taxed.

Sec. 48, Tax Bill. See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

See report of Attorney General Pollard, 1915, page 84, where the opinion is expressed that under this section merchant tailors, wholesale dry goods merchants, wholesale grocers and those buying leaf tobacco in hogsheads or loose and reselling the same after having reprised, if it is loose, are merchants and must take out a merchant's license.

Sec. 49 Tax Bill. See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

Sec. 50 Tax Bill. See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

See report of Attorney General Pollard, 1915, page 47, where the opinion is expressed that under this section a police officer is not entitled under the peddler's license law to receive money as an informer.

See report of Attorney General Montague, 1899, page 12, where the opinion is expressed under this section as to what constitutes peddling.

See report of Attorney General Pollard, 1915, page 88, where the

opinion is expressed that persons peddling family supplies of a perishable nature not grown or produced by them, and purchased by them for sale, must take out a peddler's license.

Sec. 51 Tax Bill. See report of Attorney General Anderson, 1907, page 35, where the opinion is expressed that under this section apple cider is a "farm product."

See report of Attorney General Anderson, 1902, page 65, where the opinion is expressed that this section provides for tax on peddler and is broad enough to cover hucksters.

See report of Attorney General Pollard, 1915, page 76, where the opinion is expressed that under this section the payment of the inspection and registration fees required by the fertilizer act does not exempt a dealer in such fertilizers from complying with the provisions of the tax bill as to a license which would be applicable to the kind of business engaged in by him whether he be a merchant, peddler or commission merchant.

See report of Attorney General Pollard, 1915, page 88, where the opinion is expressed that persons peddling family supplies of a perishable nature not grown or produced by them, and purchased by them for sale, must take out a peddler's license.

Sec. 52 Tax Bill. See report of Attorney General Anderson, 1902, page 52, where the opinion is expressed that under this section the patentee, himself, if a citizen of the United States, may personally sell the right to manufacture or use of machinery or other thing patented without paying license tax. However, if sale is to be made by agents or assignee of patent license tax required by these sections must be paid.

Sec. 63 Tax Bill. See report of Attorney General Anderson, 1902, page 46, where the opinion is expressed that this section imposes a tax of one-fourth of one per centum without qualification on real estate auctioneers who should be assessed by commissioner of revenue.

Sec. 64 Tax Bill. See report of Attorney General Anderson, 1902, page 66, where the opinion is expressed that under this section commercial brokers such as are required to pay a tax are such as represent and sell only goods of Virginia merchants, millers, etc.

Sec. 68 Tax Bill. See report of Attorney General Pollard, 1915, page 87, where the opinion is expressed that this section indicates that it is the policy of the revenue laws of this State to protect the sale of agricultural products from taxation only so long as such sale is made by the producer.

Sec. 78 Tax Bill. See report of Attorney General Anderson, 1906, page 34, where the opinion is expressed that under this section a private banker's capital is not exempted from taxation.

Sec. 81 Tax Bill. See report of Attorney General Williams, 1910, page 32, where opinion is expressed that under this section a company selling coal in Richmond on account of the shipper is within this section.

Sec. 85 Tax Bill. See report of Attorney General Pollard, 1915, page 80 where the opinion is expressed that under this section the retail merchants' association of Richmond, a corporation composed of retail merchants organized into an association for the common welfare maintaining a bureau for the dissemination of credit reports among its members exclusively, is not a mercantile agency.

Sec. 89 Tax Bill. See report of Attorney General Pollard, 1915, page 75 where the opinion is expressed that under this section an engineer, where civil, mechanical, electrical or mining, whose time is entirely employed by a railroad, and who does not offer for or receive employment from any one else, must nevertheless take out a the license required of an engineer, nor is this changed by the fact that the particular engineer is an assistant to a chief engineer who has a license nor by the fact that he has no office of his own, nor by the fact that his entire time is spent in working for cities and counties.

Sec. 90 Tax Bill. See report of Attorney General Pollard, 1915, page 73, where the opinion is expressed that in computing the license tax required of contractors the basis of the tax is the acceptance of contracts regardless of the work done under the contracts or even regardless of whether the work is ever done, and in computing the license to be taken out the contractor must contemplate as best he can the probable amount of contracts into which he will enter during the year for which the license is taken out, but he must at all times have a license sufficient to cover the amount of contracts into which he has entered for that year.

Sec. 91 Tax Bill. See report of Attorney General Pollard, 1915, page 73, where the opinion is expressed that in computing the license tax required of contractors the basis of the tax is the acceptance of contracts regardless of the work done under the contracts or even regardless of whether the work is ever done, and in computing the license to be taken out the contractor must contemplate as best he can the probable amount of contracts into which he will enter during the year for which the license is taken out, but he must at all times have a license sufficient to cover the amount of contracts into which he has entered for that year.

Sec. 95 Tax Bill. See report of Attorney General Williams, 1910, page 26, where an opinion is expressed as to the amount of taxes to be paid under this section.

Sec. 97 Tax Bill. See report of Attorney General Williams, 1912, page 36, where the opinion is expressed that under this section the license confers no authority to sell goods on Sunday by one having a merchant's license.

See report of Attorney General Anderson, 1908, page 85, where the opinion is expressed that under this section, a place at which oysters are served and eaten is an "eating house."

Sec. 100 Tax Bill. See report of Attorney General Williams, 1910, page 25, where the opinion is expressed that under this section a Y. M. C. A. exempted from taxation under Section 183 of the Constitution is exempted from a license tax on pool and billiard tables.

See report of Attorney General Williams, 1910, page 25, where the opinion is expressed that under this section social clubs which keep a billiard or billiard tables, pool tables, etc., at their club for the use of their members whether a charge for use thereof is made or not must pay a license tax on the same.

See report of Attorney General Williams, 1910, page 25, where the opinion is expressed that under this section an individual who has a pool or billiard table in his private residence is not subject to a license tax therefor.

Sec. 104 Tax Bill. See report of Attorney General Pollard, 1914, page 75, where the opinion is expressed that the constitutional provision requiring the General Assembly to put an annual tax on property of not less than one nor more than five mills on the dollar for the schools of the primary and grammar grades should not be construed so as to apply to receipts from clerks of courts, receipts from franchise taxes, registration fees, licenses, sale of adhesive stamps, receipts from water, light and heating companies, insurance companies, dispensaries or from the oyster tax.

Sec. 109½ Tax Bill. See report of Attorney General Pollard, 1915, page 71, where the opinion is expressed that under a statute requiring an additional license fee of a circus showing in the open air or in tents outside of the enclosure of a fair association one week previous to, or during the week, or one week after the time in which the regular annual fair of such association is fixed to be held, a license is required of a circus so held anywhere in the same county the fair is thus held.

Sec. 121 Tax Bill. See report of Attorney General Anderson, 1908, page 76, where the opinion is expressed that under this section agents soliciting for a firm out of this State for enlarging pictures may not be taxed.

Sec. 139 Tax Bill. See report of Attorney General Williams, 1912, page 27, where the opinion is expressed that this section is constitutional, although the title thereof refers to the original act and fails to make any reference to the amendment.

Sec. 144 Tax Bill. See report of Attorney General Williams, 1912, page 39, where an opinion is expressed as to procedure under this section.

CONSECUTIVE LIST

Showing such acts of a general and permanent nature passed at the sessions of 1906, 1908, 1910, 1912, 1914 and 1915, as have been construed by Attorneys General, together with a brief digest of the construction placed thereon.

ACTS OF 1906.

Chap. 48, Acts 1906.

See report of Attorney General Anderson, 1909, page 20, where the opinion is expressed that under this section the duty of establishing a hospital in Amherst county is mandatory.

See report of Attorney General Anderson, 1909, page 24, where the opinion is expressed that act is constitutional both prior and subsequent to its amendment.

See report of Attorney General Anderson, 1908, page 24, where opinion is expressed that under this section the State takes the property subject to an express trust.

Chap. 52, Acts 1906.

See report of Attorney General Williams, 1912, page 60, where the opinion is expressed that under this act, the clerk in making up the list shall include municipal taxes for a town, as provided by Section 469.

See report of Attorney General Williams, 1912, page 60, where the opinion is expressed that under this section in accordance with Section 469 State taxes and municipal taxes extended on the land books will be found upon these taxes and levies the clerk should calculate the interest and include the same in the list.

Chap. 59, Acts 1906.

See report of Attorney General Anderson, 1906, page 63, where the opinion is expressed that the cost of maintenance of prisoners under this section is provided for by 1906 Acts, Chapter 74, Clauses 3, 5, and 14.

Chap. 73, Acts 1906.

See report of Attorney General Anderson, 1906, page 58, where the opinion is expressed that under Sections 9 and 10 of this act a *part* of a highway may be improved.

See report of Attorney General Pollard, 1915, page 95, where the opinion is expressed that in the absence of express legislative enactment, the State departments may not pay the expenses of their officers and employees to conventions which have under consideration matters pertaining to their respective departments.

Chap. 74, Acts 1906.

See report of Attorney General Anderson, 1908, page 46, where the opinion is expressed that this act does not provide for any sentence to work on public roads in lieu of jail sentence.

See report of Attorney General Williams, 1912, page 57, where the opinion is expressed that under this act that where a convict is killed

while attempting to escape from the road force, the expense of the coroner's inquest is to be paid by the superintendent of the penitentiary.

(3) See report of Attorney General Williams, 1913, page 71, where the opinion is expressed that under this section the duties imposed upon the judge are mandatory.

See report of Attorney General Williams, 1913, page 71, where the opinion is expressed that under this section no city or town has the right to work upon the local chain gang any person confined in a jail for a misdemeanor or other violation of State law where there has been a demand made by the superintendent of the penitentiary for the delivery of such person to the State convict road force.

See report of Attorney General Anderson, 1906, page 63, where the opinion is expressed that under this section, the cost of maintenance of prisoners committed under 1906 Acts, Chapter 59 is provided for.

(10) See report of Attorney General Anderson, 1906, page 58, where the opinion is expressed as to the necessary procedure under this section.

(11) See report of Attorney General Anderson, 1906, page 61, where the opinion is expressed that convicts utilized under this section may be clothed in the distinctive uniform required of convicts.

Chap. 92, Acts 1906.

See report of Attorney General Pollard, 1915, page 128, where the opinion is expressed that under this section in order to entitle a person to receive free tuition as a State student at the Virginia Polytechnic Institute, he must first establish a residence in some county, city or election district for the House of Delegates; and second, he must be selected by the school trustees of such county, city or election district, which county, city or election district is entitled to no more than four times the number of members of the House of Delegates from such county, city or election district, so that a person who has been a resident of a State other than Virginia, and who relies on his sojourn at an institution of learning in Virginia to establish residence, could not receive a State scholarship in the absence of other very strong circumstances to prove his residence in Virginia.

Chap. 107, Acts 1906.

See report of Attorney General Anderson, 1906, page 54, where an opinion is expressed as to the constitutionality of this act.

Chap. 112, Acts 1906.

See report of Attorney General Anderson, 1909, page 75, where the opinion is expressed that under this act subject to certain special provisions relating to insurance companies, such corporations are subject to the general corporation laws of the State.

See report of Attorney General Anderson, 1906, page 50, where the opinion is expressed that under this section no special provision is made for the valuation of the preliminary term method of policy, but that the valuation of one-year term contracts should be made from the year of

issue, and on the basis of the contract at the time without the consideration of the one-year term.

See report of Attorney General Anderson, 1906, page 50, where the opinion is expressed that under this act where insurance companies are required to make report of reserves to the bureau of insurance they may be required to use the American table of mortality with four per cent. interest.

Chap. 112, Acts 1906.

See report of Attorney General Pollard, 1915, page 55, where the opinion is expressed that under this section bonds deposited by surety companies, insurance companies and like companies with the treasurer of Virginia should be treated as a trust fund for the benefit of the policy holders who are residents of this State in the event of the failure of such companies to pay any debt or money due on its policies, or in the event of the distribution of the assets of said company.

[Chapter I (5).]

See report of Attorney General Williams, 1913, page 70, where the opinion is expressed that under this section, and not by the auditor, the amount to be paid to the bureau of insurance is determined.

[Chapter I (28, 29 and 30).]

See report of Attorney General Anderson, 1906, page 48, where the opinion is expressed that the act is constitutional.

[Chapter I (29).]

See report of Attorney General Anderson, 1906, page 57, where the opinion is expressed that under this act the cost of printing for the commissioner of insurance is payable out of the funds assessed on the insurance companies by Section 29, nor is there anything in Section 5 inconsistent with such a conclusion.

[Chapter II (1).]

See report of Attorney General Anderson, 1906, page 49, where an opinion is expressed under this section as to what is a business, "including any of the features or principles of insurance."

[Chapter II (14).]

See report of Attorney General Anderson, 1906, page 52, where the opinion is expressed that under this act the contract set forth is one which is within the exception to the section and therefore requires no deposit with the State.

[Chapter II (14).]

See report of Attorney General Anderson, 1906, page 51, where the opinion is expressed that this act repeals by implication Section 1271a of the Code thereby requiring a marine insurance company to make a deposit with the State treasurer.

[Chapter II (39).]

See report of Attorney General Williams, 1910, page 42, where the opinion is expressed that this section does not *require* insurance policies to be printed in a certain size of type.

[Chap. III (9).]

See report of Attorney General Pollard, 1915, page 59, where the opinion is expressed that under this section any life insurance company incorporating under the laws of this State as a stock company, is required to deposit with the treasurer of the State not less than \$50,000 of solvent bonds, and when the company complies with this provision of the law such deposit is held as a guarantee of good faith on the part of the company and is subject to attachment by the policy holders in the State of Virginia or elsewhere, such attachment to be brought in accordance with the laws of the State of Virginia.

[Chap. IV.]

See report of Attorney General Anderson, 1906, page 49, where the opinion is expressed that under this act the term casualty applies only to insurance on persons and not on stock of any kind.

[Chapter V (1).]

See report of Attorney General Anderson, 1909, page 73, where the opinion is expressed as to what under this section constitutes a fraternal beneficial association.

[Chapter VIII and Chapter V (4 and 7).]

See report of Attorney General Anderson, 1906, page 51, where the opinion is expressed that under this act deposits of surety companies made in this State are to be classed as "special."

[Chapter VIII (26).]

See report of Attorney General Anderson, 1909, page 73, where the opinion is expressed that under this section it is not necessary that powers of attorney given by surety companies should be recorded in the several courts where bonds may be executed thereunder.

[Chapter VIII (28).]

See report of Attorney General Anderson, 1907, page 30, where the opinion is expressed that under this section, the governor may refuse to accept a bond unless evidence is furnished that the penalty of such bond does not exceed ten per centum of the paid-up capital plus the surplus and undivided profits of the surety company.

Chap. 221, Acts 1906.

See report of Attorney General Williams, 1910, page 28, where the opinion is expressed that under this section where one city consolidates with another the commissions received by the treasurer of the newly consolidated city are the same for the uncollected funds as would have been received by the former treasurer.

Chap. 236, Acts 1906.

See report of Attorney General Pollard, 1914, page 53, where the opinion is expressed that the possession of a United States revenue tax receipt is prima facie evidence of illegal sale of intoxicating liquors in a criminal prosecution.

Chap. 252, Acts 1906.

See report of Attorney General Anderson, 1906, page 43, where the opinion is expressed that under this section cities are not included.

See report of Attorney General Anderson, 1906, page 44, where the opinion is expressed that this section is in no way in conflict with Chapter 255, Acts 1906.

See report of Attorney General Williams, 1913, page 78, where the opinion is expressed that under this section no loan can be made on property conveyed to revert to grantor if the land ceases to be used for school purposes.

See report of Attorney General Anderson, 1908, page 41, where the opinion is expressed that under this section no authority is conferred upon the board of education to make a loan of any of the securities in which the literary fund is invested.

See report of Attorney General Williams, 1910, page 40, where the opinion is expressed that under this section an unencumbered fee simple is a condition precedent to a loan by the State Board of Education.

See report of Attorney General Anderson, 1909, page 52, where the opinion is expressed that under this section no loan should be made from the literary fund unless the title to the land is gotten in the manner the law requires.

See report of Attorney General Williams, 1911, page 40, where the opinion is expressed that under this section the district school board must have title below the surface of the land.

See report of Attorney General Williams, 1910, page 36, where the opinion is expressed that under this act bonds given are not taxable.

See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section it is the duty of the board to ascertain and to be satisfied that the school district or board borrowing the fund has a good and sufficient title in fee to the real estate on which the school building is to be erected and that the same is free from incumbrances.

Sec. 252, Acts 1906.

See report of Attorney General Anderson, 1906, page 44, where the opinion is expressed that this section includes the whole legislation upon the subject of loans by district boards for the erection and equipment of school-houses, and is in no way in conflict with Chapter 255, Acts 1906.

See report of Attorney General Pollard, 1915, page 118, where the opinion is expressed that under this section the requirement as to dormitories for agricultural high schools that the district "raise" a like amount refers to the congressional districts and therefore no money may be borrowed from the literary fund.

See report of Attorney General Pollard, 1914, page 85, where the opinion is expressed that the State Board of Education cannot loan money from the literary fund for the building of school-houses in a district where there has been a bond issue, for both the loan from the literary fund and the money secured by the bond issue are made liens upon the property, because before the State Board of Education can loan money from the literary fund on school property, it is required that the State Board of Education shall be satisfied that the real estate on which the proposed building is to be erected is free from incumbrances.

See report of Attorney General Pollard, 1914, page 91, where the opinion is expressed that under this section it would be unwise for the State Board of Education to make any loans from the literary fund without being certain that all the formalities of the law have been complied with.

See report of Attorney General Pollard, 1914, page 93, where the opinion is expressed that under this section a district school board has no authority or power to use money borrowed from the literary fund for any purpose other than that of erecting a school house.

Chap. 255, Acts 1906.

See report of Attorney General Pollard, 1914, page 89, where the opinion is expressed that under this section holders of bonds which have been issued under this section may, by an express release indorsed on said bonds, waive or give up the lien given them by said section.

See report of Attorney General Pollard, 1915, page 119, where the opinion is expressed that under this section bonds are subject to call and redemption only after the lapse of ten years from the date of issue, and such bonds must be dated, as well as being in the form of a sealed instrument.

See report of Attorney General Pollard, 1915, page 119, where the opinion is expressed that under this section deeds of trust must correspond with the bonds for which they are security.

See report of Attorney General Pollard, 1915, page 119, where the opinion is expressed that under this section bonds may not be made payable to bearer nor are they transferable merely by delivery, but are transferable only by entry on the books of the debtor.

See report of Attorney General Pollard, 1915, page 119, where the opinion is expressed that although bonds issued by school districts for erecting and furnishing school-houses may be either registered or coupon bonds yet where the second auditor has been directed by the State Board of Education to buy registered bonds such bonds must be bought.

See report of Attorney General Pollard, 1915, page 119, where an opinion is expressed under this section as to the form of bonds to be issued by school districts for erecting and furnishing school-houses.

See report of Attorney General Anderson, 1906, page 86, where the opinion is expressed that under this act bonds so issued are subject both to State and local taxation.

Chap. 286, Acts 1906.

See report of Attorney General Pollard, 1914, page 53, where the opinion is expressed that under this section a copy of the record of the collector of internal revenue showing that the defendant had a United States license may be received as evidence without calling the collector to testify.

ACTS OF 1908.**Chap. 2, Acts 1908.**

See report of Attorney General Anderson, 1908, page 29, where the opinion is expressed that under this section the status of Hampton is dubious.

Chap. 28, Acts 1908.

See report of Attorney General Anderson, 1908, page 46, where the opinion is expressed that this act does not provide for any sentence to work on public roads in lieu of jail sentence.

Chap. 70, Acts 1908.

See report of Attorney General Williams, 1912, page 58, where the opinion is expressed that under this section the roads are to be constructed under the advice and supervision of the State highway commissioner and the engineer recommended by him, and not merely by the local authorities alone.

See report of Attorney General Pollard, 1914, page 73, where the opinion is expressed under this section as to the proper certificate to be used by the State highway commissioner to the board of supervisors before the board of supervisors should issue their warrant against money realized from bond issues.

See report of Attorney General Pollard, 1915, page 113, where the opinion is expressed that under this section where an election is held for the determination of whether there shall be a bond issue by a magisterial district for building certain enumerated roads in that district, the proceeds from bonds so issued can only be expended on the roads enumerated, although the proceeds may be expended on less than all of those, but in the event that the entire proceeds be not required, the excess bonds should be redeemed, and in all cases the question as to which of the enumerated roads are to be improved is to be determined by the board of supervisors of the county.

Chap. 76, Acts 1908.

See report of Attorney General Anderson, 1908, page 83, where the opinion is expressed that under this section money paid by individuals into the public treasury will be received as a part of the amount raised by the local authorities.

See report of Attorney General Anderson, 1909, page 97, where the opinion is expressed that under this section, the county does not lose its right to participate in the State fund appropriated by this section until March 1st in the year in which the default is made.

See report of Attorney General Anderson, 1908, page 83, where the opinion is expressed that this section does not *bind* the State to furnish aid.

See report of Attorney General Pollard, 1914, page 73, where the opinion is expressed that under this section it would be well for the certificate issued by the State highway commissioner to the board of supervisors to be either attached to or made out on the back of the warrant of the board of supervisors.

Chap. 175, Acts 1908.

See report of Attorney General Williams, 1910, page 27, where the opinion is expressed that a clerk can charge no fee under this section of a personal representative who qualifies before the clerk to collect the funeral expense benefits of a deceased pensioner.

Chap. 181, Acts 1908.

See report of Attorney General Anderson, 1909, page 74, where the opinion is expressed that under this section a fire company must be chartered and organized prior to October 31st, and the required certificate be filed with the commissioner of insurance on or before that date to participate in the fund to be paid in within ninety days of December 31st.

Chap. 188, Acts 1908.

See report of Attorney General Anderson, 1908, page 36, where the opinion is expressed that under this act auditing need not be until *after* payment.

See report of Attorney General Williams, 1913, page 87, where opinion is expressed that this section does not control as to appointments of assistants to the dairy and food commissioner, but 1910 Acts, Chapter 151, does.

(6) See report of Attorney General Pollard, 1915, page 20, where the opinion is expressed that under this section requiring that notice or warning be given by the dairy and food commissioner to certain bakers, confectioners and others to put their places in sanitary condition, it is advisable that the notice be in writing.

(11) See report of Attorney General Anderson, 1909, page 66, where the opinion is expressed that under this section a license to sell in Newport News does not confer authority to sell in Norfolk.

(15) See report of Attorney General Anderson, 1908, page 76, where the opinion is expressed that under this section the fees charged are not a tax, but an inspection fee.

See report of Attorney General Anderson, 1908, page 52, where the opinion is expressed that under this section wheat bran is a "concentrated commercial feeding stuff."

See report of Attorney General Anderson, 1908, page 54, where the opinion is expressed that under this section a license fee required annually of a manufacturer, dealer, or agent for each and every conditional patented, proprietary trade mark, stock or poultry foods and condition powders cannot be abated.

Chap. 189, Acts 1908.

(1) See report of Attorney General Pollard, 1914, page 58, where the opinion is expressed that under this section Jamaica ginger containing ninety-eight per cent. alcohol is intoxicating liquor.

(5) See report of Attorney General Anderson, 1908, page 87, where the opinion is expressed that under this section a sale of liquor without a license or in local option territory even by a trustee under legal process is prohibited.

(14) See report of Attorney General Williams, 1910, page 30, where the opinion is expressed that under this section coloring matter may not be used in cider.

See report of Attorney General Pollard, 1914, page 52, where the opinion is expressed that under this section the law in regard to the sale of "cider" which is the pure juice of the apple, is applied to the sale of wine manufactured by the person growing or buying the fruit from which the wine is made.

See report of Attorney General Pollard, 1915, page 65, where the opinion is expressed that under this section a person who neither grows nor buys fruit from which cider is made cannot sell cider which will produce intoxication either in local option territory or in territory in which a license to sell ardent spirits at retail has not been granted.

(15) See report of Attorney General Anderson, 1909, page 66, where the opinion is expressed that this act does not discriminate between the residents and non-residents.

See report of Attorney General Anderson, 1909, page 66, where the opinion is expressed that under this section a license to maintain a "distributing or storing warehouse" does not confer the power to sell, although liquors theretofore sold may be shipped.

(19e) See report of Attorney General Williams, 1910, page 64, where any opinion is expressed under this section as to the meaning of "barroom."

(23½) See report of Attorney General Anderson, 1908, page 79, where doubts are expressed as to whether this section is constitutional.

Chap. 203, Acts 1908.

See report of Attorney General Pollard, 1914, page 28, where the opinion is expressed under this section as to the power of an inspector to prosecute and of a justice of the peace to try cases of persons who are accused of having in their possession, or allowing to run at large, domestic animals infected with contagious or infectious disease or with fever ticks.

Chap. 276, Acts 1908.

See report of Attorney General Anderson, 1908, page 48, where the opinion is expressed that under this act printing done for the State board of charities must be paid for out of its fund.

(8 and 16). See report of Attorney General Williams, 1910, page 28, where the opinion is expressed that this act does not authorize either the governor under Section 73 of the Constitution to direct, or the board

of charities to make an investigation in regard to the manner in which the board of directors of the penitentiary shall exercise the functions, powers and discretion in regard to the management of the penitentiary.

(14) See report of Attorney General Anderson, 1908, page 49, where the opinion is expressed that this section is only applicable to *public* institutions.

Chap. 291, Acts 1908.

See report of Attorney General Pollard, 1915, page 102, where the opinion is expressed that under this section before a licensed physician can sell medicine or fill prescriptions he must procure from the board of pharmacy an annual permit for such purpose, and that if he does not he is guilty of a misdemeanor and may be punished therefor or if he sells medicine without displaying a certificate conspicuously at the place which he practices, he may be prosecuted therefor.

Chap. 301, Acts 1908.

See report of Attorney General Williams, 1910, page 67, where the opinion is expressed that children doing outdoor work at a factory are not within the prohibition of this section.

See report of Attorney General Williams, 1911, page 45, where the opinion is expressed that under this section children may do work at home, though it be factory work.

See report of Attorney General Anderson, 1909, page 100, where the opinion is expressed that under this section a cannery is a factory.

See report of Attorney General Williams, 1912, page 52, where the opinion is expressed that under this section children in the country or in towns of less than 2,000 inhabitants are exempted if working in stores but not if in factories, mercantile establishments, mines and workshops.

Chap. 313, Acts 1908.

See report of Attorney General Anderson, 1908, page 33, where opinion is expressed that under this act the question as to whether a person has applied in time is for the executive discretion of the board of education.

See report of Attorney General Anderson, 1908, page 32, where the opinion is expressed that under this section a person receiving such a pension is not prevented from teaching in a private kindergarten.

Chap. 354, Acts 1908.

See report of Attorney General Anderson, 1908, page 84, where the opinion is expressed that under this section neither courts nor justices are empowered to sentence persons convicted of misdemeanors, or for default in payment of fine, to work on the roads.

See report of Attorney General Anderson, 1908, page 46, where the opinion is expressed that this act does not repeal Section 4075.

Chap. 372, Acts 1908.

See report of Attorney General Williams, 1913, page 87, where the opinion is expressed that this section does not control as to the appoint-

ment of assistants to the dairy and food commissioner, but 1910 Acts, Chapter 151, does.

Chap. 398, Acts 1908.

See report of Attorney General Anderson, 1908, page 47, where the opinion is expressed that under this act authorities of the penitentiary must provide an adequate guard to prevent the escape of any felon under sentence of death.

See report of Attorney General Anderson, 1908, page 47, where the opinion is expressed that under this act the provisions of Section 4120a apply.

See report of Attorney General Williams, 1910, page 47, where the opinion is expressed that under this section no proceedings can be taken under Section 4051.

See report of Attorney General Williams, 1910, page 44, where the opinion is expressed that under this act the superintendent of the penitentiary may not electrocute a man whose sentence has been suspended under Section 4051.

See report of Attorney General Williams, 1910, page 69, where the opinion is expressed that this section limits Section 1778.

ACTS OF 1910.

Chap. 14, Acts of 1910.

See report of Attorney General Williams, 1913, page 80, where the opinion is expressed that under this act a justice of the peace has no right to require the prepayment of fees where a prima facie case is made out.

Chap. 31, Acts 1910.

See report of Attorney General Pollard, 1915, page 36, where the opinion is expressed that the board of the Virginia State Epileptic Colony has no power to lease out any part of its property.

Chap. 47, Acts 1910.

See report of Attorney General Pollard, 1915, page 117, where the opinion is expressed that under this section the interest due on bonds issued by counties or districts for road improvement may not be paid out of the principal.

Chap. 76, Acts 1910.

See report of Attorney General Pollard, 1914, page 94, where the opinion is expressed that under this section the State Board of Education is authorized in its discretion to invest the capital and unappropriated income of the literary fund in bonds of a district school board.

Chap. 151, Acts 1910.

See report of Attorney General Williams, 1913, page 87, where the opinion is expressed that this act controls as to appointment of assistants to the dairy and food commissioner.

Chap. 151, Acts 1910.

See report of Attorney General Pollard, 1915, page 22, where the opinion is expressed that under this section "capacity" means the number of barrels of flour which the mill can produce per day, and not the number actually produced working with half force or on half time, and since no exception is made as to the kind of grinding, a person doing custom grinding is amenable to this section.

See report of Attorney General Pollard, 1915, page 22, where the opinion is expressed that under this section "capacity" means the number of barrels of flour which a mill can produce per day and not the number actually produced working with half force or on half time.

See report of Attorney General Pollard, 1915, page 22, where the opinion is expressed that this section covers those doing custom grinding.

Chap. 155, Acts 1910.

See report of Attorney General Williams, 1912, page 51, where the opinion is expressed that under this act only one fee of one dollar can be charged.

Chap. 179, Acts 1910.

See report of Attorney General Pollard, 1915, page 52, where the opinion is expressed that under this section a landlord who refuses to construct a dry closet on his premises is guilty of a misdemeanor, and the tenant or occupant of the land who deposits human excrement within 100 yards of a house, except in a receptacle built in accordance with the regulations of the State Board of Health, is likewise guilty of a misdemeanor.

Chap. 217, Acts 1910.

See report of Attorney General Williams, 1910, page 46, where the opinion is expressed as to computation of time under this section.

Chap. 229, Acts 1910.

(8) See report of Attorney General Williams, 1910, page 51, where an opinion is expressed under this section as to construction of "room."

Chap. 286, Acts 1910.

See report of Attorney General Williams, 1912, page 55, where an opinion is expressed under this act as to procedure in prosecution chiefly under Section 532.

See report of Attorney General Pollard, 1914, page 15, where the opinion is expressed that if the provisions of this section are complied with, the commissioner of agriculture is not personally subject to an action for publishing the results of the test.

Chap. 326, Acts 1910.

See report of Attorney General Pollard, 1914, page 103, where the opinion is expressed that under this section the secretary of the Commonwealth is empowered to employ extra help out of the automobile fund for issuing automobile licenses.

See report of Attorney General Pollard, 1915, page 69, where the opinion is expressed that under this section all expenses incident to the cost of mailing the license number plates to automobile owners are to be paid by the secretary of the Commonwealth and such expenses include labels used in mailing blanks containing information prerequisite to the granting of the license and forwarding the plates and envelopes used in mailing the application blanks, but cards used as evidence for the payment of the required automobile license fees must be paid for by the superintendent of public printing.

(3a). See report of Attorney General Williams, 1911, page 43, where the opinion is expressed that under this section no authority is conferred to sell automobiles.

(3b). See report of Attorney General Williams, 1911, page 43, where the opinion is expressed that under this section the license must be paid annually.

(10). See report of Attorney General Williams, 1913, page 55, where the opinion is expressed that under this act a person is entitled to only two periods to run his automobile in this State, and each period not to exceed a week.

See report of Attorney General Williams, 1912, page 25, where the opinion is expressed that under this section the governor is not empowered to exempt the members of the United States Embassy Staff from the payment of automobile taxes.

(19) See report of Attorney General Pollard, 1914, page 103, where the opinion is expressed that under this section the employment by the secretary of the Commonwealth of extra clerical force in order to facilitate the mailing of automobile licenses may be paid for.

(19½). See report of Attorney General Williams, 1910, page 29, where an opinion is expressed as to collection and disposition of taxes under this section.

Chap. 343, Acts 1910.

See report of Attorney General Pollard, 1915, page 50, where the opinion is expressed that under this section where an oyster inspector has failed to account to the auditor of public accounts for licenses, rentals, fines and other sums due within his district, it is the duty of the auditor of public accounts to institute and prosecute proceedings against him in order to enforce the payment of such money to the Commonwealth.

See report of Attorney General Williams, 1910, page 22, where the opinion is expressed that under this act and Section 73 of the Constitution there is nothing to prevent the commission of fisheries from calling on the governor to aid in carrying out the law.

ACTS OF 1912.

Chap. 139, Acts 1912.

See report of Attorney General Pollard, 1914, page 113, where an opinion is expressed under this section as to the power of the legislature to fix the situs of rolling stock belonging to railroad corporations.

Chap. 178, Acts 1912.

See report of Attorney General Pollard, 1915, page 68, where the opinion is expressed that under this section since a mine inspector is a police officer, he is permitted while in the actual discharge of his duties to carry concealed weapons.

Chap. 181, Acts 1912.

(8) See report of Attorney General Pollard, 1915, page 51, where the opinion is expressed that under this section in the absence of the coroner who is required to make a report to the State registrar where a death is caused by unlawful or suspicious means, it is the duty of the justice of the peace to serve, and it is the proper course for him to require one or more physicians to attend and assist him in making out the required certificate.

(23 and 24). See report of Attorney General Williams, 1912, page 50, where the opinion is expressed that under this section the cost of printing these blanks is to be paid out of the fund of the board of health as prescribed in Section 24.

Chap. 223, Acts 1912.

See report of Attorney General Williams, 1912, page 40, where the opinion is expressed that this act is unconstitutional.

Chap. 225, Acts 1912.

See report of Attorney General Pollard, 1915, page 112, where the opinion is expressed that under this section no money can be paid out of the proceeds derived from sales of bonds for roads in magisterial districts to any member of the board of supervisors or to the "advisory board" for any services in connection with advice and supervision in the construction of roads or in securing rights of way.

See report of Attorney General Pollard, 1915, page 113, where the opinion is expressed that under this section where an election is held for the determination of whether there shall be a bond issue by a magisterial district for building certain enumerated roads in that district, the proceeds from bonds so issued can only be expended on the roads enumerated, although the proceeds may be expended on less than all of those, but in the event that the entire proceeds be not required, the excess bonds should be redeemed, and in all cases the question as to which of the enumerated roads are to be improved is to be determined by the board of supervisors of the county.

See report of Attorney General Pollard, 1915, page 117, where the opinion is expressed that under this section the interest due on bonds issued by counties or districts for road improvement may not be paid out of the principal.

Chap. 237, Acts 1912.

See report of Attorney General Pollard, 1914, page 62, where the opinion is expressed that although advertising by a doctor is wholly unprofessional conduct the bar does not prohibit advertising nor does it

withhold the privilege of practice from those who comply with the law although their conduct may otherwise be unethical according to the standards of the profession.

See report of Attorney General Pollard, 1915, page 106, where the opinion is expressed that under this section the provision requiring that a license to practice a certain sectarian school of medicine does not permit the holder thereof to administer drugs or practice surgery unless he has qualified himself so to do by examination before the State board of medical examiners, prevents a person so licensed from administering drugs or practicing medicine even though he was by law under his license formerly permitted to do so.

See report of Attorney General Pollard, 1915, page 106, where the opinion is expressed that under this section the State board of medical examiners may exempt members of the sectarian schools from examination on the practice of medicine, materia medica, and therapeutics vests in the board discretion as to the said exemptions and does not compel it to exempt members of the sectarian schools from examination on said subjects.

See report of Attorney General Pollard, 1915, page 106, where the opinion is expressed that under this section in cases of members of the sectarian schools now practicing no certificate to perform surgical operations with the use of instruments can be granted unless the applicant also satisfies the State board that he has had adequate clinical facilities in the college of his graduation or that he has by hospital work enabled himself to perform such operations, and the board may satisfy itself on these particulars either by an examination of the applicant as to such knowledge as will demonstrate the fact that he has had such adequate clinical facilities or said hospital work or it could investigate the facts concerning the adequateness of the applicant's clinical facilities at college or his work in some hospital.

See report of Attorney General Pollard, 1915, page 108, where the opinion is expressed that under this section the State board of medical examiners may not admit to examination any person who does not meet the requirements of the board of education of the Commonwealth of Virginia, which fact must be evidenced by a certified statement from the superintendent of public instruction.

See report of Attorney General Pollard, 1915, page 110, where the opinion is expressed that under this section a statute providing that within one year all licensed practitioners of medicine shall register their certificates to practice medicine is, as to the time limit of a year, merely directory, so that registrations after the expiration of the year are valid.

(6) See report of Attorney General Pollard, 1915, page 109, where the opinion is expressed that under this section practitioners of the school called "regular" who were engaged in practicing prior to 1885, and those belonging to the school of osteopathy when practicing prior to 1903 may now have issued to them their certificate or license

See report of Attorney General Pollard, 1915, page 109, where the opinion is expressed that under this section the State board of medical

examiners is the proper party to pass upon what verification licenses may be issued; and, when the matter has been passed upon by the board, the certificates should be issued by the president and secretary of the board.

(8) See report of Attorney General Pollard, 1915, page 111, where the opinion is expressed that under this section any person who shall produce before the State board of medical examiners a certificate from the judge of the circuit court and from the Commonwealth's attorney of the county may, under certain conditions, practice medicine, does not include judges and Commonwealth's attorneys of States other than Virginia.

(11) See report of Attorney General Pollard, 1914, page 101, where the opinion is expressed that licenses may be granted in the future to members of such sectarian schools to practice surgery if the applicant qualifies himself so to do by examination before the board, but as to members of such sectarian schools now practicing in the State, it is sufficient if they satisfy the board that they had adequate clinical facilities at their respective colleges of graduation or by hospital work to enable them to perform surgical operations.

See report of Attorney General Pollard, 1914, page 101, where the opinion is expressed that it seems to be necessary for the members of the sectarian school of medicine to satisfy the board as to their ability to perform surgery with the use of instruments by exhibiting evidence that they have had adequate clinical facilities at their respective colleges of graduation or by hospital work, to enable them to perform surgical operations, and if the board is satisfied on this point then the board is empowered to change the certificate so as to allow the licensee to practice surgery.

See report of Attorney General Pollard, 1915, page 103, where the opinion is expressed that it is the duty of the State board of medical examiners to gather sufficient evidence that persons commenced the practice of chiropractice in this State prior to January 1, 1913, and the mere signatures and oaths of applicants to that effect is not enough.

See report of Attorney General Pollard, 1915, page 104, where the opinion is expressed that under this section where a chiropractor commenced the practice of chiropractice in this State prior to January 1, 1913, and practiced his calling prior to that date, the fact that he resides and has his office in another State does not disentitle him from taking the examination in this State.

See report of Attorney General Pollard, 1915, page 105, where the opinion is expressed that under this section if an osteopath who has not received a special license to administer drugs, registers under the Harrison Act and dispenses opium or cocaine preparations, he is guilty of a misdemeanor punishable by a fine of not less than fifty nor more than five hundred dollars for each offense and in addition may be imprisoned for a term of not exceeding six months.

(13) See report of Attorney General Pollard, 1915, page 105, where the opinion is expressed that under this section if an osteopath who has not received a special license to administer drugs, registers under the

Harrison Act and dispenses opium or cocaine preparations, he is guilty of a misdemeanor punishable by a fine of not less than fifty nor more than five hundred dollars for each offense and in addition may be imprisoned for a term of not exceeding six months.

Chap. 295, Acts 1912.

(2) See report of Attorney General Williams, 1913, page 89, where the opinion is expressed that this section does not repeal a special act applicable to Newport News (1897-8 Acts, p. 452).

Chap. 307, Acts 1912.

See report of Attorney General Pollard, 1915, page 23, where a summary of the opinions rendered under this act is given.

Chap. 309, Acts 1912.

(4) See report of Attorney General Pollard, 1915, page 36, where the opinion is expressed that under this section the State board of charities and corrections under its power to place dependent, wayward or delinquent children in institutions for the care and training of destitute children may commit to the Virginia Home and Industrial School for Girls those girls admissible by the laws of the institution.

Chap. 329, Acts 1912.

See report of Attorney General Pollard, 1914, page 83, where the opinion is expressed that if a woman can bring herself under the provisions of the act providing the retirement fund for public school teachers she would be entitled to be placed thereon, notwithstanding the fact that she has married and her husband has died.

ACTS OF 1914.

Chap. 15, Acts 1914.

See report of Attorney General Pollard, 1914, page 59, where the opinion is expressed that under this section the petitions for calling the prohibition election filed in the office of the secretary of the Commonwealth, are public records and subject to the inspection of any person interested, provided always that such inspection shall be made at such time and in such manner as not to interfere with the performance of the duties of the secretary of the Commonwealth.

See report of Attorney General Pollard, 1914, page 59, where the opinion is expressed that petitions for holding an election under the enabling act, filed in the office of the clerk of the circuit court, are public records and open to public inspection.

(1) See report of Attorney General Pollard, 1914, page 57, where the opinion is expressed that under this section qualified voters are not those who may be qualified to vote under the special laws then being enacted, but are those who are qualified to vote at the last general election for general State officers.

(4) See report of Attorney General Pollard, 1914, page 54, where the qualifications of voters under this act are set forth.

(5) See report of Attorney General Pollard, 1914, page 57, where the opinion is expressed that under this section qualified voters are not those who may be qualified to vote under the special laws then being enacted, but are those who are qualified to vote at the last general election for general State officers.

(7) See report of Attorney General Pollard, 1914, page 57, where the opinion is expressed that under this section qualified voters are not those who may be qualified to vote under the special laws then being enacted, but are those who are qualified to vote at the last general election for general State officers.

Chap. 28, Acts 1914.

See report of Attorney General Pollard, 1915, page 169, where the opinion is expressed that under this section in the case of a city which has no corporation or hustings court, the judge of the circuit court of the county in which such city is situated is not empowered to appoint a local board of review for such city.

Chap. 36, Acts 1914.

See report of Attorney General Pollard, 1915, page 37, where the opinion is expressed that where the order of the State entomologist is appealed from court costs and counsel fees are not a part of the costs to be levied on an apple orchard owner.

Chap. 58, Acts 1914.

See report of Attorney General Pollard, 1914, page 37, where the opinion is expressed that office assistants in branch offices of laundries are not within the purview of this section.

Chap. 82, Acts 1914.

See report of Attorney General Pollard, 1915, page 122, where the opinion is expressed that under this section the word "establishment" cannot be limited only to the original purchase of books for the library but applies to the building up and strengthening of what is already in existence.

See report of Attorney General Pollard, 1915, page 123, where the opinion is expressed that under this section the State Board of Education is permitted in its discretion to make successive payments of \$10.00 each in the establishment of school libraries in the rural districts provided that all the requirements of the act are complied with.

Chap. 121, Acts 1914.

See report of Attorney General Pollard, 1915, page 48, where the opinion is expressed that under this section an oyster inspector may grant a license to applicants who are residents of the State to fish for market or profit, other than domestic use, with purse nets in the waters of the Commonwealth for menhaden, but that the applicant may not so fish if his purpose be to manufacture the menhaden into oil, fish scrap, or manure.

Chap. 170, Acts 1914.

See report of Attorney General Williams, 1913, page 92, where the opinion is expressed that under this section the treasurer of the institution may pay for stenographic services rendered in an investigation of the institution by the board of charities and corrections.

See report of Attorney General Williams, 1913, page 94, where the opinion is expressed that under this act costs in a suit against the directors of this institution for maintaining a nuisance may be paid out of the treasury of the institution.

See report of Attorney General Pollard, 1915, page 32, where the opinion is expressed that under this section it is the duty of the superintendent or executive officer and board of the Virginia Home and Industrial School for Girls to make an annual report to the governor, in writing, in regard to the institution and thereupon it becomes the duty of the superintendent of public printing to print the said report and have it ready for distribution.

Chap. 182, Acts 1914.

See report of Attorney General Pollard, 1915, page 15, where the opinion is expressed that under a statute providing that the State Corporation Commission shall cause tolls to be collected by a turnpike company to be faithfully collected within the limits prescribed by law and regularly applied to the maintenance and improvement of a road equal to the amount of tolls annually collected, and which is entitled "an act to transfer to the county of Frederick the State's interest in so much of the turnpike company as lies in Frederick county and to authorize the board of supervisors to transfer the said interest to the State Corporation Commission," no money may be paid out of the State treasury against the fund, because the object, namely: an appropriation is not stated sufficiently in the title and because the amount sought to be appropriated is not definitely fixed. Affirmed by Supreme Court of Appeals.

Chap. 199, Acts 1914.

See report of Attorney General Pollard, 1914, page 9, where the question is considered as to what is an appropriation "made by Acts of Assembly" for 1914 within the act.

See report of Attorney General Pollard, 1914, page 87, where the opinion is expressed that under this section the auditor is authorized to pay to each of the ten agricultural high schools fifteen hundred dollars when each congressional district shall have raised fifteen hundred dollars, and also when evidence shall have been adduced before the auditor of public accounts that the supervision of each of said schools has been extended to each congressional district.

See report of Attorney General Pollard, 1914, page 89, where the opinion is expressed that under this section supervision can only be extended each congressional district by transferring supervision heretofore exercised by the division superintendent in whose county the district high school was located, to the division superintendents of the congressional district.

See report of Attorney General Pollard, 1914, page 90, where the opinion is expressed that the State Board of Education is the natural and proper body through whom the funds for dormitories of agricultural high schools should be disbursed, especially since the conditions of the appropriation are of such a nature that the State Board of Education is the proper body to pass upon the question as to whether the conditions have been complied with.

See report of Attorney General Pollard, 1915, page 95, where the opinion is expressed that in the absence of express legislative enactment, the State departments may not pay the expenses of their officers and employees to conventions which have under consideration matters pertaining to their respective departments.

See report of Attorney General Pollard, 1915, page 126, where the opinion is expressed that under this section it is within the power of the Virginia Normal School board to employ a secretary-auditor and to pay him a reasonable compensation out of the funds appropriated by the State to the various institutions involved.

See report of Attorney General Pollard, 1915, page 15, where the opinion is expressed that under this section the inspector of mines so far falls within the meaning of the term "purpose of" the "office" of commissioner of labor and statistics, under the appropriation act, that the traveling expenses of a mine inspector may be paid out of the funds of that office.

See report of Attorney General Pollard, 1915, page 118, where the opinion is expressed that under this section the requirement as to dormitories for agricultural high schools that the district "raise" a like amount refers to congressional districts, and therefore no money can be borrowed from the literary fund.

See report of Attorney General Pollard, 1915, page 173, where the opinion is expressed that under this section examiners of records are entitled to commissions on account of omitted taxes whether for past years or the current year within the limits of the amount appropriated therefor, but such commissions so far as omitted monies are concerned must be upon valuations added as a result of the examiner's investigations, and so far as omitted intangible personal property, incomes and purchases of merchants are concerned, such commissions must be based upon valuations added as a result of the investigations and examinations of the examiner on property, incomes and purchases not returned by the taxpayers.

Chap. 322, Acts 1914.

(2) See report of Attorney General Pollard, 1915, page 126, where the opinion is expressed that under this section it is within the power of the Virginia Normal School board to employ a secretary-auditor and to pay him a reasonable compensation out of the funds appropriated by the State to the various institutions involved.

Chap. 330, Acts 1914.

See report of Attorney General Pollard, 1915, page 189, where the opinion is expressed that under this section it was the duty of a county treasurer to present his 1914 annual accounts to the commissioner of accounts in order that they should be audited during that year.

Chap. 339, Acts 1914.

See report of Attorney General Pollard, 1915, page 66, where the opinion is expressed that under this section no child may work in the "office" of any establishment wherein it is prohibited from working by law.

Chap. 339, Acts 1914.

(5) See report of Attorney General Pollard, 1915, page 67, where the opinion is expressed that under this section any boy under ten years of age and any girl under sixteen years of age who shall in any city of this State of five thousand population or more, distribute, sell, expose or offer for sale newspapers, magazines or other periodicals in any street or public place is guilty of a misdemeanor and punishable by fine or imprisonment or both in the discretion of the judge or jury trying the case; but no punishment can be visited therefor upon the parent, guardian or employer of such child.

Chap. 340, Acts 1914.

See report of Attorney General Pollard, 1914, page 14, where the opinion is expressed that this section cannot be construed as containing an appropriation within the meaning of section 186 of the Constitution.

Chap. 350, Acts 1914.

See report of Attorney General Pollard, 1915, page 33, where the opinion is expressed that delinquent girls who are committed to the Virginia Home and Industrial School for Girls in lieu of jail sentence and who escape from the custody of the institution are subject to return to the institution although they marry while fugitives.

See report of Attorney General Pollard, 1915, page 34, where the opinion is expressed that the judge of a circuit or corporation court is empowered to commit a girl sixteen years old to the State board of charities and corrections if such child is proven delinquent, dependent or neglected; and the board, in turn, has authority to commit such child to the Virginia Home and Industrial School for Girls without the further intervention of the court.

ACTS OF 1915.**Chap. 25, Acts 1915.**

See report of Attorney General Pollard, 1915, page 59, where the opinion is expressed that under this section in the case of a fire insurance company issuing its policies through an underwriter's agency, the name of the former on the filing book should be printed in large letters and the name of the latter in smaller letters.

See report of Attorney General Pollard, 1915, page 59, where the opinion is expressed that under this section all underwriter's agencies doing business in this State must make the additional deposit provided for and must pay the special license tax of \$200.00 as required and that if an underwriter's agency or insurance company wishes to escape the paying of such tax then the insurance companies must no longer permit business to be done in this State through underwriter's agencies.

See report of Attorney General Pollard, 1915, page 59, where the sufficiency of forms of certain policies are examined.

Chap. 116, Acts 1915.

See report of Attorney General Pollard, 1915, page 169, where the opinion is expressed that under this section in the case of a city which has no corporation or hustings court, the judge of the circuit court of the county in which such city is situated is not empowered to appoint a local board of review for such city.

See report of Attorney General Pollard, 1915, page 171, where the opinion is expressed that under this section where a local board of review receives from the examiner of records his complete reports of omitted taxes for the years 1912, 1913 and 1914, which it reviews and certifies to the proper officer, it has no legal right to withdraw the report nor may the same be withheld until after the meeting of the General Assembly.

See report of Attorney General Pollard, 1915, page 172, where the opinion is expressed that under this section if an examiner of records refuses to make report of his examinations to the local board of review, he may be proceeded against before the circuit or corporation court and removed for incompetency or gross neglect of official duties.

(7) See report of Attorney General Pollard, 1915, page 131, where the opinion is expressed that under this section a local board of review of a county may summon the banks, State and National, of that county, presidents, cashiers or employees thereof and require them, under penalty, to give the names of all persons, firms or corporations having time or savings deposits in said banks together with the amount to the credit of each depositor.

See report of Attorney General Pollard, 1915, page 149, where the opinion is expressed that under this section if an examiner of records in the course of the examination of the annual reports of purchases of merchants and returns of taxpayers an examination of State and Federal records in connection therewith should discover any omitted taxes, whether for current or past years, it is his duty to report the same (if necessary) and in turn report to the commissioner of the revenue who is required to make assessment in pursuance of statute.

See report of Attorney General Pollard, 1915, page 173, where the opinion is expressed that under this section local boards of review may not raise an assessment without giving the taxpayer thereby affected a hearing.

See report of Attorney General Pollard, 1915, page 173, where the opinion is expressed that under this section examiners of records are

entitled to commissions on account of omitted taxes, whether for past years or the current year, within the limits of the amount appropriated therefor, but such commissions so far as omitted monies are concerned must be upon valuations added as a result of the examiner's investigations, and so far as omitted intangible personal property, incomes and purchases of merchants are concerned, such commissions must be based upon valuations added as a result of the investigations and examinations of the examiner on property, incomes and purchases not returned by the taxpayers.

