

paid to you upon qualifying, we have examined the authorities submitted to you by such counsel. We think that upon reading the same it is apparent that they do not apply, but the case is covered by the principles laid down in *General Railway Signal Company v. Virginia*, 246 U.S. 511, and under the authority of that case we respectfully advise you to charge and collect the statutory fee from the Standard Oil Company upon filing its amended articles of incorporation.

By order of the Attorney-General:

Respectfully submitted,
ROBERT RICHARDS, *Deputy Attorney-General*.

172. Elections—Candidate With No Opposition May Act as Inspector.

CARSON CITY, September 7, 1920.

HON. BART S. FITZPATRICK, *Justice of the Peace, Luning, Nevada*.

DEAR SIR: We have your inquiry of September 1 as to whether or not you may act on the primary election board since you are a candidate for Justice of the Peace, with no opposition either at the primary or general election.

Under these facts submitted by you, we are of the opinion that you may legally act as such inspector and that you are not in any manner invalidating the election thereby.

By order of the Attorney-General:

Respectfully submitted,
ROBERT RICHARDS, *Deputy Attorney-General*.

173. Revenue—Tax Exemption of Veterans—Statute Applies to Veterans of All Wars.

CARSON CITY, September 8, 1920.

HON. J.F. MILES, *County Assessor, Ely, Nevada*.

DEAR SIR: A construction should be passed upon the Act of the Legislature of the State of Nevada, entitled "An Act exempting property of veterans" (Stats. 1917, p. 65) that will give full force and effect to the intent and purposes of said Act.

It does not seem plausible that the Legislature of this State enacted such an exemption Act for the purpose of discriminating in favor of men who have served in any particular wars and that would therefore fail to give the same exemption to men who would serve their country in the same capacity after the passage of the Act. The sensible construction is that the Legislature of this State desired that an Act, permanent and continuing in its effectiveness, should be placed upon the statute-books so that all men coming within the provisions of the Act should be exempted as provided for in said Act, regardless of the war in which they engaged and whether or not their participation in a war was prior to subsequent to the passage of the Act.

By order of the Attorney-General:

Respectfully submitted,
ROBERT RICHARDS, *Deputy Attorney-General*.

174. Elections—Candidates for Judicial Office Must File Application as Non-partisan.