

following language:

We are in receipt of your letter of recent date, wherein you ask an opinion upon the following question:

Can the Board of Government of the Nevada School of Industry legally employ the son-in-law of one of its members as a physician at the school?

There is nothing in the Nepotism Act (Stats. 1915, p. 17) which prevents the employment mentioned, and, as there is no other statute of this State applicable to all such matter, it is our opinion that the contemplated employment can be legally made.

It is my policy to uphold a legal opinion rendered by my predecessor unless very strong reasons exist that necessitate, from my viewpoint, the overturning of any such opinion. In the matter under consideration I adhere to the opinion mentioned.

I beg to remain

Very truly yours,
L.B. FOWLER, *Attorney-General*.

190. Elections—Transfer of Registration Precinct.

CARSON CITY, October 27, 1920.

HON. G.J. KENNY, *District Attorney, Fallon, Nevada*.

DEAR SIR: An elector who changes his place of residence from one precinct in a county to another precinct in the same county within ten days prior to November 2, 1920, cannot obtain a transfer. An elector, however, who changed his place of residence from one precinct in a county to another precinct in the same county more than ten days prior to November 2, 1920, is entitled to a transfer. There is no limitation placed upon the time when the elector is to apply for any such transfer. As long as the registry cards are in the possession of the County Clerk or registry agent, the transfer may be effected under section 14 of the registration law.

I beg to remain

Very truly yours,
L.B. FOWLER, *Attorney-General*.

191. Revenue—Nevada Tax Commission Has Power to Review Action of State Board of Equalization.

CARSON CITY, November 6, 1920.

Nevada Tax Commission.

GENTLEMEN: The subject-matter contained in your letter of October 29 practically resolves itself into the question as to whether or not the Nevada Tax Commission is possessed of the power, upon proper presentation to it, to review any action of the State Board of Equalization relative to the assessment of property and the equalization thereof.

I am of the opinion that the Commission is possessed of such final power regardless of whether the assessment valuation has been raised or lowered by the State Board of Equalization. Section 6 of the Revenue Act of 1917 (Stats. 1917, p. 328) prescribes the duties imposed upon