John R. Ross,
District Attorney of Lyon County,
Yerington, Nevada

SYLLABUS

OPINION NO. 30-381. STATUTES—AMENDMENT—PROVISION OF LATTER ACT PREVAILS.

Section 3619, Rev. Laws, 1912, was amended Statutes 1927, chapter 162. By Statutes 1927, chapter 178, section 3619 was again amended. The provisions of the latter statute prevail.

INQUIRY

Carson City, August 5, 1930.

Attention is called to section 3619, Revised Laws of the Nevada, 1912, and an opinion is requested as to the legal rates to be charged for advertising delinquent taxes.

Reference is made to chapter 162, Statutes 1927, and chapter 178, Statutes 1927.

OPINION

Section 3619, Revised Laws, 1912, was amended by Statutes of 1927 chapter 162, and under this amendment the cost for publishing delinquent taxes could not exceed three dollars. This amendment was approved March 28, 1927. By Statutes 1927, chapter 178, section 3619 was again amended, with a provision and reference to charges for publication of delinquency that the same should not be more than the legal rate. This latter amendment was approved March 29, 1927.

It is my opinion that the amendment approved March 29, 1927, must prevail and, therefore, the charge for publishing delinquent taxpayers is fixed at an amount not more than the legal rate.

Respectfully submitted,

M.A. DISKIN,
Attorney-General

Claude H. Smith,
Secretary, Nevada State Press Association,
Fallon, Nevada

SYLLABUS

OPINION NO. 30-382. REFERENDUM—ELECTIONS—EFFECTIVE DATE OF LAW REPEALED BY REFERENDUM—EXPENDITURE OF STATE MONEY UNDER SUCH LAW.

Where existing law is repealed by referendum vote, such law becomes inoperative at the time designated under section 26 of General Election Laws.

INQUIRY

Carson City, August 5, 1930.

If chapter 99, Statutes of Nevada 1923, is repealed at the next general election on the basis of the petition filed by Mr. Branson with the Secretary of State, upon what date will such repeal become effective?

On the basis of the above, upon to what date would it be legally safe for this Commission to incur liabilities to be paid out of their present appropriation? Would claims covering liabilities incurred by this Commission have to be in the hands of the State Controller prior to the date of repeal as above, or would they be honored and paid after the date of such repeal, providing they cover only obligations created prior thereto?

OPINION

(1) Section 97 of the General Election Law provides in part that when a majority of the electors voting on the question shall signify disapproval, the law or resolution so disapproved shall be void and of no effect.

There is no direct provision in the law which definitely determines the effective date when such law or resolution disapproved shall become effectual. However, we must read this section of the law with other provisions of the Election Law of this State in order to arrive at a correct conclusion.

Section 26 of the Election Law provides that on the third Monday of December succeeding such election the Chief Justice of the Supreme Court and the Associate Justices shall meet and canvas the vote "for and against any question submitted." The Legislature in enacting this section has created a body for the purpose of making a canvass of the votes cast and conclusively determine by such canvass the result of such election.

It is my opinion that if the measure presented is approved by the voters, the law would not be repealed until the machinery set up by the Legislature to determine the correctness of the count had functioned and publicly proclaimed the result of the canvass. In other words, the third Monday of December would be the date such repeal would become effective if the voters approved such measure.

(2) Your Commission could not incur or pay liabilities after the third Monday of December.

Respectfully submitted,

M.A. DISKIN,
Attorney-General

Dr. Edward Records,
University of Nevada,
Reno, Nevada.

SYLLABUS

OPINION NO. 30-383. SCHOOLS—CORRECTIONS MADE IN OPINION NO. 378—DISTINCTION BETWEEN SCHOOL TRUSTEES AND COUNTY BOARDS OF EDUCATION.