

**Opinion No. 26.****Irrigation Districts. Examination of  
by State Examiner.**

HELD: Each irrigations district, even though is has no obligations, must be examined by the State Examiner.

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January 23, 1937.

Hon. S. L. Kleve  
State Examiner  
The Capitol

Dear Mr. Kleve:

You have submitted the following:

"Chapter 167 session Laws 1929 provides that certain annual fees covering examinations of certain organizations made by this department shall be collected by the State Treasurer and credited to the general fund of the State.

"Relative to making examinations of irrigation districts said chapter provides that the fee for making examinations is based on a district's outstanding obligations. When irrigation districts have no obligations, is this department required to make examination of the books of such districts?"

Said Chapter 167, Laws of 1929 (being Section 6014.81 RCM 1935) provides:

"For the credit of said fund, each irrigation district under the supervision of the state examiner, shall pay to the state treasurer on or before the first day of July of each year, the following amounts:

"Districts whose existing or proposed obligations are in excess of two hundred and fifty thousand dollars (\$250,000.00), fifty dollars (\$50.00).

"Districts whose existing or proposed obligations are less than two hundred and fifty thousand dollars (\$250,000.00), twenty-five Dollars (\$25.00)."

It does not appear anywhere in this section that an irrigation district shall be relieved of an examination in case it has no obligations. In fact, an examination might be necessary in order to determine that fact. It would seem that if the legislature intended to make an exception of irrigation districts having no obligations, it would have said so instead of using the language underscored above. Section 7260 R. C. M., 1935, also provides:

"\* \* \* It is hereby made the duty of the state examiner to prescribe such forms for the use of irrigation districts, and to examine the same as provided by law for the examination of the affairs of county officers. \* \* \*"

In view of the language of these two sections, and the absence of an express exemption, it is my opinion that it is the duty of the state examiner to examine each irrigation district.