

THIRTIETH BIENNIAL  
REPORT OF THE  
**Attorney General**  
OF  
**Idaho**  
1949 - - - 1950



**ROBERT E. SMYLLIE**  
Attorney General

## ATTORNEY GENERAL'S DEPARTMENT

ROBERT E. SMYLLIE .....	ATTORNEY GENERAL
J. R. SMEAD .....	Assistant Attorney General
*JOHN A. CARVER, JR. ....	Assistant Attorney General
*DON J. McCLENAHAN .....	Assistant Attorney General
J. N. LEGGAT .....	Assistant Attorney General
*JAMES E. BRUCE, JR. ....	Assistant Attorney General
C. J. SCHOOLER .....	Assistant Attorney General
J. B. MUSSER .....	Assistant Attorney General
JOHN GUNN .....	Assistant Attorney General
GLENN A. COUGHLAN .....	Assistant Attorney General
*DONALD A. PURDY <sup>1</sup> .....	Assistant Attorney General
WILLIAM H. BAKES .....	Assistant Attorney General
BLAINE F. EVANS .....	Assistant Attorney General
*JEAN I. SILER .....	Secretary
BERNICE CALLSEN .....	Secretary
*HELEN M. WAITE .....	Legal Stenographer
*JEAN N. SQUIRES .....	Legal Stenographer
*CAROLYN GOODWIN .....	Legal Stenographer
MARY MARGARET JENKINS .....	Legal Stenographer
*DARLENE HARRINGTON .....	Legal Stenographer

<sup>1</sup> Resigned.

<sup>1</sup> To enter the Naval Service of the U.S.

# PROSECUTING ATTORNEYS—1949-50

(For the Counties of Idaho)

County	Name	Address
Ada	James W. Blaine (R)	Boise
Adams	Carl H. Swanstrom (D)	Council
Bannock	Henry McQuade (R)	Pocatello
Bear Lake	Jerry Staudacher	Montpelier
Benewah	Carl M. Buell	St. Maries
Bingham	Robert M. Kerr, Jr. (D)	Blackfoot
Blaine	Joseph McFadden (D)	Hailey
Boise	J. B. Eldridge (R)	Idaho City
Bonner	Robert E. McFarland (R)	Sandpoint
Bonneville	John M. Sharp (R)	Idaho Falls
Boundary	W. J. Nixon (R)	Bonniers Ferry
Butte	Arthur C. Dunn (R)	Arco
Camas	Charles O. S. Scoggin (R)	Fairfield
Canyon	W. W. Wander (D)	Caldwell
Caribou	R. J. Dygert	Soda Springs
Cassia	A. H. Nielson (R)	Burley
Clark		
Clearwater	Frank F. Kimble (R)	Orofino
Custer	Jack B. Furey (R)	Challis
Elmore	Perce Hall (R)	Mountain Home
Franklin	P. M. Condie (R)	Preston
Fremont	Ralph Litton (D)	St. Anthony
Gem	A. D. Foster (R)	Emmett
Gooding	Charles C. Shaw (D)	Gooding
Idaho	Wilbur L. Campbell (D)	Grangeville
Jefferson	T. Harold Lee (R)	Rigby
Jerome	Richard H. Seeley (R)	Jerome
Kootenai	C. J. Hamilton	Coeur d'Alene
Latah	J. Morey O'Donnell (R)	Moscow
Lemhi	Chas. Herndon (D)	Salmon
Lewis	John R. Kemper (D)	Nezperce
Lincoln	Howard E. Adkins (D)	Shoshone
Madison	Leonard O. Kingsford	Rexburg
Minidoka	George Redford (D)	Rupert
Nez Perce	Earl W. Morgan (D)	Lewiston
Oneida	John W. Clark (R)	Malad
Owyhee	Phil J. Evans	Murphy
Payette	Gilbert C. Norris (R)	Payette
Power	W. C. Loofbourrow (R)	American Falls
Shoshone	Albert J. Graf (D)	Wallace
Teton	S. H. Atchley	Driggs
Twin Falls	Graydon W. Smith (R)	Twin Falls
Valley	Robert H. Remaklus	Cascade
Washington	Frank H. Joseph (D)	Weiser

## ATTORNEYS GENERAL FOR THE STATE OF IDAHO

### Since Statehood

George H. Roberts .....	1891-1892
George M. Parsons .....	1893-1896
Robert E. McFarland .....	1897-1898
Samuel E. Hays .....	1899-1900
Frank Martin .....	1901-1902
John A. Bagley .....	1903-1904
J. J. Guheen .....	1905-1908
D. C. McDougall .....	1909-1912
Joseph H. Peterson .....	1913-1916
T. A. Walters .....	1917-1918
Roy L. Black .....	1919-1922
A. H. Conner .....	1923-1926
Frank L. Stephan .....	1927-1928
W. D. Gillis .....	1929-1930
Fred J. Babcock .....	1931-1932
Bert H. Miller .....	1933-1936
J. W. Taylor .....	1937-1940
Bert H. Miller .....	1941-1944
Frank Langley .....	1945-1946
Robert Ailshie .....	1947
Robert E. Smylie .....	1947-1950

## JUSTICES OF THE IDAHO SUPREME COURT

January 1, 1949—December 31, 1950

ALFRED BUDGE .....	Re-elected 1942 .....	Retired January 3, 1949
EDWIN M. HOLDEN .....	Re-elected 1944 .....	Resigned July 17, 1950
RAYMOND L. GIVENS .....	Re-elected 1948 .....	
		Became Chief Justice 7/17/50
PAUL W. HYATT <sup>1</sup> .....	Appointed August 30, 1948 .....	
		Resigned March 1, 1949
		Qualified Sept. 3, 1947
JAMES W. PORTER .....	Elected 1948 .....	
C. J. TAYLOR <sup>2</sup> .....	Appointed March 30, 1949 .....	
		Qualified April 13, 1949
WM. D. KEETON <sup>3</sup> .....	Appointed March 30, 1949 .....	
		Qualified April 4, 1949
DARWIN W. THOMAS <sup>4</sup> .....	Appointed December 1, 1950 .....	

<sup>1</sup> To fill vacancy caused by death of Justice James F. Ailshie.

<sup>2</sup> To fill vacancy caused by resignation of Justice Bert H. Miller.

<sup>3</sup> To fill vacancy caused by resignation of Justice Paul W. Hyatt.

<sup>4</sup> To fill vacancy caused by resignation of Chief Justice Edwin M. Holden.

December 1, 1948

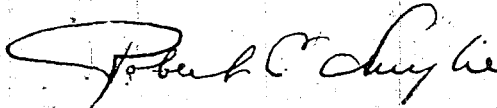
The HONORABLE C. A. ROBINS  
Governor of Idaho  
Boise, Idaho

Dear Governor Robins:

Pursuant to the requirements of Section 67-1401, Idaho Code, I have the honor to present for your consideration the report of the Attorney General of Idaho for 1949-50.

I am grateful for the opportunity to restate publicly my gratitude to my excellent staff. Without their untiring and brilliant assistance, successful performance of the duties of the office would have been impossible.

Respectfully,

A handwritten signature in cursive script, appearing to read "Robert C. Shyne".

Attorney General

## ATTORNEY GENERAL'S REPORT

### Financial Summary

July 1, 1949 through June 30, 1950:

#### APPROPRIATIONS

Salaries and Wages .....	\$31,421.96
Other Expense .....	2,613.15
Other Expense—Travel .....	1,797.04
Capital Outlay .....	1,806.13

#### DISBURSEMENTS AND BALANCES

July 1 through December 30, 1950.

	Expended	Balances
Salaries and Wages .....	\$30,441.42	\$980.54
Other Expense .....	2,414.87	198.25
Other Expense—Travel .....	1,213.89	583.15
Capital Outlay .....	1,622.46	183.67

## OPINIONS

### 49-48 PROSECUTING ATTORNEY, BONNER COUNTY.

No crime is committed when mortgagor removes property from the county where the mortgage is made when such mortgage is not recorded. (Don J. McClenahan).

### 50-48 INCOME TAX DIVISION.

Income tax law does not authorize Tax Commissioner to make refund of income taxes paid without protest even though as a matter of law the tax was not owing when paid. (Robert E. Smylie).

### 51-48 EMPLOYMENT SECURITY AGENCY.

Under provisions of Employment Security Law, Employment Security Agency may legally enter into a contract for the purchase of a building, provided certain requirements are met and providing that the purchase is authorized by the legislature of the State. (James E. Bruce, Jr.).

### 52-48 INCOME TAX DIVISION.

Amounts paid for osteopathic and chiropractic treatments are deductible as medical expense. (J. N. Leggat).

### 53-48 INCOME TAX DIVISION.

Oil royalties received by Idaho resident from outside the state should be included in gross income where taxpayer has no business situs outside state of Idaho. (J. N. Leggat.)

### 1-49 EMPLOYMENT SECURITY AGENCY.

Unemployment Compensation Insurance: Experience rating.

### 2-49 PROSECUTING ATTORNEY, BOISE COUNTY.

County Commissioners appointing a wife of one of the commissioners to be deputy assessor is in violation of the Nepotism Act. (Don J. McClenahan.)

### 3-49 COMMISSIONER OF LAW ENFORCEMENT.

Commissioner of Law Enforcement has no power to authorize the use of a red light and a siren on the private vehicle of a medical practitioner. (Don J. McClenahan).

### 4-49 JUSTICE OF THE PEACE, MOSCOW, IDAHO.

County Commissioners may compensate a justice of the peace when he acts as coroner. (Don J. McClenahan).

### 5-49 THE GOVERNOR.

Bills carrying emergency clause will be effective on approval. Bills not carrying emergency clause or containing effective dates will be effective on May 3, 1949. Other bills will be effective on date set out in the bill. (Robert E. Smylie).

**6-49 SUPERINTENDENT, STATE LIQUOR DISPENSARY.**

Liquor permits in hands of persons dependent upon public assistance may be revoked if such assistance moneys are used to purchase liquor and such action is depriving family of holder of needed assistance. (Don J. McClenahan).

**7-49 PROSECUTING ATTORNEY, CANYON COUNTY.**

County Board of Education is a separate political entity and is not a part of the county government. Prosecuting attorney is not obliged to act as legal counsel to County Board of Education. (Robert E. Smylie).

**8-49 SUPERINTENDENT, PUBLIC INSTRUCTION.**

County Board of Education has sole power to levy tax and function of county commissioners is merely clerical and ministerial. (J. N. Leggat).

**9-49 EMPLOYMENT SECURITY AGENCY.**

The wife of a benefit claimant, who died following a full week of unemployment but prior to his reporting day, is entitled to the benefits due such claimant without the necessity of an administration upon the widow's certifying to the claim. (James E. Bruce, Jr.).

**10-49 STATE LAND COMMISSIONER.**

Minimum interest rate on bonds purchased as investments of permanent funds is a matter within the discretion of the State Board of Land Commissioners. (Robert E. Smylie).

**11-49. INCOME TAX DIVISION.**

Computation of interest on refunds and credits of income tax. (J. N. Leggat).

**12-49 BUREAU OF OCCUPATIONAL LICENSE.**

Practical nurse must renew certificates annually and pay renewal fee. (Don J. McClenahan).

**13-49. DEPARTMENT OF PUBLIC HEALTH.**

Department of Public Health does not have power to quarantine persons with active tuberculosis but a precisely similar result may be achieved through utilization of power to designate and segregate. (Don J. McClenahan).

**14-49. DEPARTMENT OF INSURANCE.**

Chapter 271, Idaho Session Laws of 1947, contemplates creation and operation of non-profit corporations furnishing any of the following three services:

- (1) Medical & Surgical
- (2) Hospital
- (3) Medical, surgical & Hospital.

Section 5 of the Act applies to a plan furnishing only medical and surgical benefits. (Don J. McClenahan).



**15-49 PROSECUTING ATTORNEY, BONNER COUNTY.**

Under existing law counties cannot exercise the power of eminent domain to acquire land for airports. (Don J. McClenahan).

**16-49 DEPARTMENT OF LAW ENFORCEMENT.**

Expenditures for supplies, equipment and the like on or about mining property, made prior to 1941, but not then taken as a deduction for the year in which made, may not be taken in whole or in part for 1941 or subsequent years. (J. R. Smead).

**17-49 VILLAGE ATTORNEY, GLENN'S FERRY, IDAHO.**

It is not necessary for the voters to register anew when first electing the officers of a new city of the second class and councilmen in a city of the second class are chosen by electors of entire city. (Don J. McClenahan).

**18-49 STATE COMMITTEE, SCHOOL REORGANIZATION.**

New county committee elected under Chapter 194, Session Laws of 1949, shall consist of seven members, if voters in county have not effected any reorganization, and five members if any reorganization has been effected by voters. (J. N. Leggat).

**19-49 PROSECUTING ATTORNEY, MINIDOKA COUNTY.**

School districts organized, or reorganized, under School Reorganization Law, must pay 1½% of the ad valorem taxes collected by the County to the county as a collection service fee. (J. N. Leggat).

**20-49 PROSECUTING ATTORNEY, ADAMS COUNTY.**

A device used in conjunction with, but which is not a part of, a "coin-operated amusement device," which consists of a wheel similar to a roulette wheel, which the player is entitled to spin when the proper symbol appears on the coin-operated amusement device, and which determines the amount of return which the player will get, is not covered by the license covering the coin-operated amusement device, and is therefore a gambling device within the meaning of Sec. 18-3801, Idaho Code. (Robert E. Smylie).

**21-49 STATE TAX COMMISSION.**

Statutes exempting property from ad valorem taxation must be strictly construed. Claimant for exemption must show where statute clearly and unmistakably grants exemption. (J. N. Leggat).

**22-49 DEPARTMENT OF PUBLIC WORKS.**

Board of Examiners has duty of preparing and submitting all plans and specifications for state buildings and building improvements and after legislative approval it is duty of Com.

missioner of Public Works to let all contracts, to have charge of and supervise the construction, alteration, or repair of the public building or improvement. (Don J. McClenahan).

23-49 STATE TAX COMMISSION.

The words "State Tax Commission," in Section 63-2301, Idaho Code, should be taken to mean "state auditor." (J. N. Leggat).

24-49 DEPARTMENT OF PUBLIC HEALTH.

Counties are authorized to employ registered nurses only as county school nurse. (Don J. McClenahan).

25-49 DEPARTMENT OF PUBLIC HEALTH.

A minor person may be required to submit to an examination if suspected of being infected with venereal disease but where possible it is advisable to secure consent of parent or guardian. (Don J. McClenahan).

26-49 DEPARTMENT OF LAW ENFORCEMENT.

Premises, within the meaning of the Liquor-by-the-Drink Act, means a building or part thereof over which the licensee has the authority to exercise, and does in fact exercise, control, and in which he has been authorized by the Commissioner to sell liquor by the drink at retail. (Robert E. Smylie).

27-49 PROSECUTING ATTORNEY, WASHINGTON COUNTY.

County treasurer must deposit all tax moneys in accordance with Public Depository Law. Commissioners may not invest any tax moneys, except sinking funds. (J. N. Leggat).

28-49 STATE HIGH SCHOOL SUPERVISOR, DEPARTMENT OF EDUCATION.

Section 32-620, Idaho Code Annotated as amended by Chapter 54, Idaho Session Laws of 1949, requires that boards of trustees of school districts advertise on bids on individual purchases which do not exceed \$500.00. It is a violation of the statute to split one purchase into several items in order that each individual item will have a value of less than \$500.00. (Robert E. Smylie).

29-49 PROSECUTING ATTORNEY, ADA COUNTY.

Chapter 168, Idaho Session Laws of 1949 did not effect an amendment of the provisions of 30-601, Idaho Code, and the proper filing fee to be paid by a corporation to a county recorder for filing and indexing annual statements remains at 50c. (Robert E. Smylie).

30-49 BOARD OF CORRECTION.

Balances in old penitentiary library fund, designated specifically as Fund No. 72, were transferred to Board of Correction by en-

enactment of Ch. 53. Board of Correction has control of the fund which, prior to the enactment of Board of Correction statute, was in possession and control of State Board of Prison Commissioner. Board of Correction Act authorizes Board to make rules and regulations for administration of penitentiary, including regulations for admission of visitors to penitentiary. As incident to such power, Board may prescribe visitor's fee and provide by regulation for collection and expenditure of fee and such moneys may properly be devoted to maintenance of a library at prison. (Robert E. Smylie).

**31-49 PROSECUTING ATTORNEY, BINGHAM COUNTY.**

It is unlawful "to possess, sell, give away or discharge fire-crackers or fireworks" except for public display or exhibition in the manner defined and limited by Sec. 2 of the Act. (Robert E. Smylie).

**32-49 THE GOVERNOR.**

It is lawful in view of the continuing appropriation for the Department of Public Assistance to expend appropriated funds at a rate which will exhaust those funds prior to the end of the biennial fiscal period. (Robert E. Smylie).

**33-49 BUREAU OF OCCUPATIONAL LICENSE.**

Residence is a continuing qualification for applicants to take the certified public accountancy examination and this requirement must be met when taking a second examination. (Don J. McClenahan).

**34-49 COMMISSIONER OF AGRICULTURE.**

It is unlawful for a school district operating a school lunch program to provide oleomargarine as a part of menu which it furnishes in such school lunch program. The fact that the program is supported in part by a federal grant in aid does not nullify the effect of Sec. 37-336. I.C. (Robert E. Smylie).

**35-49 BUREAU OF RECLAMATION.**

In a special election held in an irrigation district for the purpose of seeking authorization for an agreement to enter into a contract with the U.S. on behalf of the district, which contract will create an indebtedness, it is improper to permit voting in the election by resident homestead entrymen and resident contract purchasers of lands located within the boundaries of the district who possess all the qualifications but who are not "resident owners in fee simple" of land within the district. (Robert E. Smylie).

**36-49 DEPARTMENT OF AGRICULTURE.**

Bonded warehouse licensees must furnish satisfactory evidence of insurance covering commodities stored in licensed premises

before Commissioner of Agriculture is authorized to issue bonded warehouse license. (Don J. McClenahan).

37-49 DEPARTMENT OF AGRICULTURE.

Each weighmaster must execute the weighmaster's bond as principal and submit such bond with his application for a weighmaster's license. (Don J. McClenahan).

38-49 TAX COLLECTOR.

The license fee for coin-operated amusement devices for less than a full calendar year is to be pro-rated "as of the actual month of issue," and is not to be reduced to actual days when licenses are issued on a date other than the first of the month. (Donald A. Purdy).

39-49 CITY ATTORNEY, MONTPELIER, IDAHO.

Municipality may not issue its coupon bonds for purposes of assisting a school district to build a gymnasium for use of the school district. (J. N. Leggat).

40-49 COMMISSIONER OF PUBLIC WORKS.

The State Highway Dep't. cannot use money in Highway Fund to replace strip of state highway now in good repair and in use which will be submerged by waters impounded by a dam proposed to be built by private irrigation corporation. The law forbids expenditure of net balances in Highway Fund except for necessary construction, repair, maintenance and traffic supervision of State Highway System. (J. B. Musser).

41-49 DEPUTY PROSECUTING ATTORNEY, CANYON COUNTY.

The Transfer and Inheritance Tax Law of Idaho imposes no liability for tax upon the payment of an award under the War Claims Act to the heirs of the employee of a government contractor where such employee died in a Japanese prison camp prior to the enactment of the law upon which the award is based. (Robert E. Smylie).

42-49 DEPARTMENT OF FISH AND GAME.

After appropriate investigation, and findings of fact indicating an emergency, the Fish and Game Commission has the power to promulgate a regulation discontinuing the issuance and use of permits covering the shipment by public carrier of game fish to points outside the State of Idaho. Such a circumstance would be where out-of-state shipping of game fish was jeopardizing the existence of the native brood stock of fish to such extent as to make impossible the preservation, protection and perpetuation of the fish resources of the State for the use and benefit of all the people. However, the Fish and Game Commission has no power to prevent the holder of resident or non-residence license from personally transporting or carrying one legal limit of game fish from the state. (Robert E. Smylie).

**43-49 PROSECUTING ATTORNEY, IDAHO COUNTY.**

Ch. 174, Idaho Session Laws of 1949, impliedly repeals Ch. 124, Idaho Session Laws of 1949, and amends Section 40-1636, Idaho Code, by eliminating the requirement that funds raised by the additional highway levy by a highway board of commissioners be expended in conjunction with Federal Aid Funds. (Donald A. Purdy).

**44-49 VILLAGE ATTORNEY, ARCO, IDAHO.**

A municipality, in exercise of its police power, is not authorized to grant an exclusive franchise to a taxicab company. It is questionable whether a limitation on the number of taxicabs would be within the power of a municipality. (Donald A. Purdy).

**45-49 PROSECUTING ATTORNEY, TWIN FALLS COUNTY.**

Compulsory education requirements stop when a child attains the sixteenth anniversary of birth. (J. N. Leggat).

**46-49 IDAHO ASS'N OF AUDITORS & RECORDERS, IDAHO FALLS.**

Chapter 168, Idaho Session Laws of 1949, amends Sec. 31-3205, Idaho Code, and provides generally for the fees to be charged by county recorders; but does not effect the specific fees provided for by specific Sections of the Idaho Code. (Donald A. Purdy).

**47-49 COMMISSIONER OF AGRICULTURE.**

Quota basis of payment to producers of fluid or bottled milk is not unlawful. (Don J. McClenahan).

**48-49 COMMISSIONER OF LAW ENFORCEMENT.**

The device called "Bar-Chute" is a gambling device within the meaning of Section 18-3801, Idaho Code, and the use, operation, possession for use, or maintenance, of the device is unlawful. (Robert E. Smylie).

**49-49 COMMISSIONER OF AGRICULTURE.**

Grade labels on dairy products other than bottled or fluid milk may be used in municipalities which have adopted the standard milk ordinance or in the absence of a municipal ordinance if licensed therefor by the Department of Public Health. (Don J. McClenahan).

**50-49 EMPLOYMENT SECURITY AGENCY.**

Fraternal organizations such as American Legion, Elks, etc. should be held liable for reporting their employment in connection with all their activities unless said organizations can prove they are rendering services and operating exclusively for religious, scientific, literary or educational purposes. The aforementioned organizations do not fall within the category known

as fraternal benefit societies and Ch. 30, Title 41, Idaho Code, does not pertain to above-mentioned societies. (John Gunn).

51-49 COMMISSIONER OF INSURANCE.

Insurance companies are subject to the definition of "capital" of a corporation set forth in Section 30-101, Idaho Code. (J. R. Smead).

52-49 BOARD OF CORRECTION.

The Board of Pardons cannot revoke the commutation of a sentence which has previously been commuted absolutely. (Donald A. Purdy).

53-49 BOARD OF CORRECTION.

The Board of Pardons has the power to determine when an inmate may appear in person before the board. (Robert E. Smylie).

54-49 THE MAYOR, PRESTON, IDAHO.

The element of consideration is present in the scheme known as "Appreciation Day," and the scheme is a lottery under the provisions of Title 18, Chapter 49, Idaho Code. (Robert E. Smylie).

55-49 STATE TAX COMMISSION.

Livestock shipped from home county to another county should not be assessed and taxed as migratory livestock. (J. N. Leggat.)

56-49 SECRETARY OF STATE.

A corporation organized in New York may file a restated or composite certificate when qualifying to do business in the State of Idaho. (Don J. McClenahan).

57-49 COMMISSIONER OF LAW ENFORCEMENT.

Liquor-by-the-drink may be sold on licensed premises by licensees on December 26, 1949 and January 2, 1950. (Robert E. Smylie).

58-49 DEAN KLOEPPER, ATTY. AT LAW, BURLEY, IDAHO.

Where a city or village votes against liquor-by-the-drink, the election has the effect of cancelling or annulling current licenses theretofore issued. There is no machinery in the statute with which to make refund of the State license fee where the license is cancelled or vacated by a liquor-by-the-drink election. Nor are funds appropriated for such a purpose. (Robert E. Smylie).

59-49 TAX COLLECTOR.

Interest on tax-free Federal bonds should be included in taxable income for the purpose of the tax imposed by Chapter 30, Title 63, Idaho Code. (J. N. Leggat).

**1-50 DEPARTMENT OF HIGHWAYS.**

The Commissioner of the Department of Public Works, of which the Bureau of Highways is a division, has the power to establish limited access or controlled access highways under Article I, Section 14, Constitution of Idaho, and Title 7, Chapter 7, Idaho Code. (Donald A. Purdy).

**2-50 TAX COLLECTOR.**

Succession by the survivor to decedent's interest in jointly held property is a transfer within the meaning of the Transfer and Inheritance Tax law and is, therefore, liable to inheritance tax. The amount of the tax is to be paid by the beneficiary or from the beneficiary's share of the distribution, and the obligation of seeing that it is so paid is upon the personal representative. (Robert E. Smylie).

**3-50 PROSECUTING ATTORNEY, BLAINE COUNTY.**

Discussing payment of tuition where non-resident pupils attend district school. (J. N. Leggat).

**4-50 BOARD OF CORRECTION.**

Chapter 75, Idaho Session Laws of 1950, which changes the procedure and limits the "privilege" of parole of certain sexually dangerous persons, applies to all inmates of the penitentiary and any who were sentenced before this Act took effect. (Donald A. Purdy).

**5-50 STATE TAX COMMISSION.**

Exemption of motor vehicles properly registered and licensed; special equipment included in gross weight when equipment and vehicle constitute an integrated unit. (J. N. Leggat).

**6-50 BOARD OF CORRECTION.**

Ch. 75, Idaho Session Laws of 1950, authorizes the Board of Correction to take what steps are necessary to transfer an inmate from the penitentiary to a state hospital. The psychiatrists, appointed to examine an inmate, shall designate the state hospital to which an inmate shall be sent. In accord with Ch. 75, an inmate need not be adjudged insane (sec. 66-212, Idaho Code) before being sent to the hospital. No discretion is granted to the superintendent to refuse acceptance of any inmate recommended by the examining board. (Donald A. Purdy).

**7-50 COMMISSIONER OF HIGHWAYS.**

Contracts for the construction of improvements of highways should be awarded and executed by the Department of Highways created by Chapter 87. Contracts for the construction of improvement of highways should be executed with the signature "Department of Highways of the State of Idaho. By \_\_\_\_\_, Commissioner of Highways." (Robert E. Smylie).

**8-50 PROSECUTING ATTORNEY, ARCO, IDAHO.**

The Board of County Commissioners have the discretionary power to accept or reject a plat of a tract located outside of an incorporated city even though said plat meets the technical requirements of Sec. 50-2502, Idaho Code. The county recorder has merely a ministerial duty to record said plat when it meets the requirements of Sec. 50-2502, Idaho Code. (Donald A. Purdy).

**9-50 COMMISSIONER OF HIGHWAYS.**

The revenue derived from the 1c per gallon post-war levy on gasoline should be included in the fund to be apportioned in accordance with the formula set forth in Section 1, Chapter 83, Idaho Session Laws of 1950. (Robert E. Smylie).

**10-50 COMMISSIONER OF HIGHWAYS.**

The formula prescribed by Section 40-405 (b) (3), as amended, should be based on the number of miles of improved road in each county of the state, and not on the number of miles of improved roads within the arbitrary classification designated as the "County road system" by Chapter 87. (Robert E. Smylie).

**11-50 COMMISSIONER OF HIGHWAYS.**

Chap. 87, Idaho Session Laws of 1950 hereinafter referred to as Highway Act of 1950, does not prevent the Department of Highways from making a contract with a municipality for the maintenance of streets which are a part of the State Highway System. The State is required to maintain at state expense sections of highway located within municipalities. If these sections are built to municipal street standards then the State is responsible only for the maintenance of a section width of the highway sufficient to accommodate the movement of through traffic, i.e., that width of the highway which would adequately move traffic entering the city or village over the highway in question. (Robert E. Smylie).

**12-50 COMMISSIONER OF HIGHWAYS.**

The Commissioner of Highways possesses discretionary authority to designate the State Highway System without consultation with the Highway Advisory Board, or any other officer or group. The Highway Act prescribes definite standards which the Commissioner is obliged to observe in the exercise of his discretion, and he may not, of course, act in an arbitrary or capricious manner. (Robert E. Smylie).

**13-50 COMMISSIONER OF HIGHWAYS.**

The State Department of Highways will be required under the Highway Act of 1950 to assist the county in acquiring rights-of-way if reimbursed from county funds. (Robert E. Smylie).



**14-50 BOARD OF CORRECTION.**

An inmate of the State Penitentiary, sentenced for a sex crime, may not be confined after the expiration of his maximum sentence.

The State Board of Correction must determine whether any inmate is sexually dangerous; if he is, then he may only be paroled in accord with the provisions of Ch. 75, Idaho Session Laws of 1950. (Donald A. Purdy).

**15-50 SUPERINTENDENT, LAVA HOT SPRINGS.**

The provisions of the Fair Labor Standards Act do not govern employees of the Lava Hot Springs Foundation. The Lava Hot Springs Foundation is not liable to pay a village license tax on a "juke box" installed on the premises but not owned by the foundation. (Donald A. Purdy).

**16-50 DIRECTOR, FISH & GAME DEPARTMENT.**

A man may retain his membership on a county selective service board while serving as a member of the Idaho Fish & Game Commission. The two positions are not incompatible, and are not prohibited by Section 36-102 (b), Idaho Code. (Donald A. Purdy).

**17-50 COMMISSIONER OF HIGHWAYS.**

The Highway Act of 1950 prevents the expenditure of State Highway Fund moneys on roads which are not a part of the State Highway System designated under the Act. (Robert E. Smylie).

**18-50 STATE TAX COMMISSION.**

Assessors may assess any omitted, or concealed property. (J. N. Leggat.)

**19-50 DEPARTMENT OF LAW ENFORCEMENT.**

Only five dollars is to be charged for a temporary registration permit for any combination of vehicles. (Don J. McClenahan).

**20-50 PROSECUTING ATTORNEY, CANYON COUNTY.**

Fee for county beer license cannot exceed \$100.00 (Don J. McClenahan).

**21-50 BUREAU OF OCCUPATIONAL LICENSES.**

A veteran who has a G.E.D. Equivalency Certificate, but not a high school diploma, and who has completed two years of college work, has met the preliminary requirements for "Healers" as set forth in Title 54, Ch. 13, Idaho Code. (Donald A. Purdy).

**22-50 PROSECUTING ATTORNEY, MINIDOKA COUNTY.**

Exemption of inboard boats under 15 feet in length. (J. N. Leggat).

**23-50 STATE TAX COMMISSION.**

Payments to counties in lieu of county ad valorem taxes is limited to lands only (J. N. Leggat).

**24-50 DEPARTMENT OF PUBLIC HEALTH.**

Neither osteopaths nor chiropractors are authorized to prescribe any drug or anesthesia for obstetrical cases or any other case; nor are they authorized to perform any surgery. (Donald A. Purdy).

**25-50 IDAHO REAL ESTATE BROKERS BOARD.**

All non-residents licensed as real estate brokers must maintain a definite place of business in this State. (Don J. McClenahan).

**26-50 COUNTY SUPERINTENDENT, BONNER COUNTY.**

Requests for bids must be published whenever district plans to contract for expenditure of \$500 or more, except in case of school teachers' contracts, and for purchase of text books adopted by the State Board of Education. (J. N. Leggat):

**27-50 STATE BOARD OF EDUCATION.**

The Idaho Teachers' Retirement Act is constitutional. The retirement system is a proper public function in the aid of free education, and is not a "special law" as prohibited by Article III, Section 19, Constitution of Idaho. (Donald A. Purdy).

**28-50 THE GOVERNOR.**

The governor is presently authorized to create a State Council of Defense by proclamation. No funds are appropriated and available from which the expenses incurred by the Council can be met. (Robert E. Smylie).

**29-50 STATE AUDITOR.**

Chapter 11, Section 1, Idaho Session Laws of 1950, creates a "State Refund Fund" to be made up by deducting two percent from the receipts deposited in the General Fund by the Income Tax Division alone. (Donald A. Purdy).

**30-50 PROSECUTING ATTORNEY, JEROME COUNTY.**

When a voter designates the party of his choice and then proceeds to vote for candidates on another party ticket, only the votes cast for candidates on the other party tickets are void. The rest of the ballot is valid. (Donald A. Purdy).

**31-50 HON. FRANK L. STEPHAN, CHAIRMAN, REPUBLICAN CENTRAL COMMITTEE, TWIN FALLS COUNTY.**

A voter who voted in the last general election is not required to re-register even though a new precinct has been created to cover the area in which he lives. (Donald A. Purdy).

**32-50 STATE ELECTRICAL INSPECTOR.**

An employee of an electrical co-operative is required to hold a certificate of competency as a contractor or journeyman when installing or maintaining wiring on private property of consumers. (Donald A. Purdy).

**33-50 SECRETARY, STATE BOARD OF CORRECTION.**

A sentence by a district judge of less than the maximum period of time provided for by statute is surplusage. An inmate convicted of any one of the crimes listed in Chapter 75, Idaho Session Laws of 1950 shall not be released on probation or parole without psychiatric examinations as provided for in that chapter. (Donald A. Purdy).

**34 50 PROSECUTING ATTORNEY, LINCOLN COUNTY.**

A cross (X) in the circle at the head of the party ticket in a primary election does not cast a vote for the unopposed candidates on that ticket. A ballot, whether in a primary or general election, which has the voter's signature on it, is void. (Donald A. Purdy).

**35-50 COUNTY AUDITOR, GEM COUNTY.**

Compensation of judges and clerks of general, special and nominating election. (J. N. Leggat).

**36-50 COMMISSIONER OF INSURANCE.**

License may be issued to an insurance agent, limited to the class of insurance agent will write. (Robert E. Smylie).

**37-50 PROSECUTING ATTORNEY, VALLEY COUNTY.**

Vacancies on ballot; county or state committee to fill. (J. N. Leggat).

**38-50 COMMISSIONER, DEPARTMENT OF HIGHWAYS.**

If no satisfactory bid for work on the State Highway System is received, new bids may be called for, or the work may be performed by day labor, or as may be determined by the department. (Robert E. Smylie).

**39-50 PROSECUTING ATTORNEY, BINGHAM COUNTY.**

Exemption from ad valorem taxation is limited to motor vehicles and cannot include other vehicles such as stationary trailers which, although licensed, do not come within the definition of the term "motor vehicle." (J. N. Leggat).

**40-50 TAX COLLECTOR.**

Oleomargarine Tax: Sales to U.S. Military installations in Idaho not exempted from tax. (J. N. Leggat).

**41-50 COMMISSIONER, DEPARTMENT OF PUBLIC ASSISTANCE.**

The Idaho State Department of Public Assistance is the sole

state agency having authority to administer state and federal aid to the permanently and totally disabled and that the Department has full power and authority to adopt rules and regulations governing such administration. (Robert E. Smylie).

42-50 TAX COLLECTOR.

Alimony is not included in gross income of recipient, nor allowed as a deduction by payor. (J. N. Leggat).

43-50 COUNTY AUDITOR, CANYON COUNTY.

In Idaho, only the Governor has authority to fill a vacancy on a Board of County Commissioners. (Robert E. Smylie).

44-50 EMPLOYMENT SECURITY AGENCY.

Under the Employment Security Law, Section 72-1304, paragraph (a) (4), a company engaged in processing seed when the seed crops are grown on individual farmers' land from seeds furnished by said company should not be held liable for reporting its employment in connection with activities because said activities are considered as exempt agricultural employment. (John W. Gunn).

45-50 WITHDRAWN.

46-50 PROSECUTING ATTORNEY, BONNEVILLE COUNTY.

The "Western Football Quiz" is book making and pool selling and thus illegal under Section 18-3809, Idaho Code. (Robert E. Smylie).

47-50 DIRECTOR, TEACHERS' RETIREMENT SYSTEM.

Military service during present crisis in Asia constitutes creditable service. Disability or death while in such military service constitutes disability or death under Teachers' Retirement Act. (J. N. Leggat).

48-50 EMPLOYMENT SECURITY AGENCY.

Under the Employment Security Law, services rendered by a Farmers' Cooperative are considered exempt agricultural employment even though the said services might be rendered for a person who is not a member of said cooperative. (John W. Gunn).

49-50 COMMISSIONER OF LAW ENFORCEMENT.

It is unlawful to display only one license plate on a vehicle. (Robert E. Smylie).

50-50 WITHDRAWN.

51-50 TAX COLLECTOR.

Carry-over net loss may include federal income tax paid. (J. N. Leggat).

**52-50 PROSECUTING ATTORNEY, TWIN FALLS.**

Notice of lien must be acknowledged before county recorder may accept same for filing and recording. (J. N. Leggat).

**53-50 STATE LAND COMMISSIONER.**

Legislature may provide for re-location of State Penitentiary. Lands granted for use of state institutions may not be exchanged as between the institutions. State Land Board may withhold lands from sale without legislative or constitutional action. (Robert E. Smylie).

**DISTRICT COURTS  
CIVIL CASES**

(Closed)

1222—In the Matter of the Estate of Taylor A. Pate, Deceased.  
(in re: Public Assistance Recovery)

1269—Frank J. Keenan, as Trustee v. Farmers' Lumber Co., Inc.  
(in re: Mortgage Foreclosure)

1297—Wendell Highway District v. Barnhart & Wheeler, et al. (in re:  
Intervention by State)

1308—Day Mines, Inc. v. R. C. Lewis, Commissioner of Law Enforcement (in re: Mine License Tax)

1309—Hecla Mining Co. v. R. C. Lewis, Commissioner of Law Enforcement (in re: Mine License Tax)

1316—State of Idaho v. James O. Pumphrey, Adm. of Estate of James H. Kirk, Deceased. (In re: Old Age Assistance Recovery)

1320—M. J. Bostick vs. Albuquerque Nat'l Trust & Savings Bank, R. C. Lewis, et al. (in re: Suit to quiet title)

1324—Walter H. Higgins v. State Board of Engineering Examiners (in re: Refusal to Issue License)

1325—Clifford C. Warren v. State Board of Engineering Examiners (in re: Refusal to issue License)

1333—State of Idaho, ex rel. L. E. Clapp, Chairman, Board of Correction v. E. F. Diven, Receiver, Farmers' Lumber Co. Inc., (In re: Action for damages and injunction)

1342—State of Idaho v. Arden and Hazel Christiansen, (in re: Income Tax)

1343—Joaquin Solosabal v. State of Idaho, et al. (in re: Quiet Title Action)

- 1350—Donald W. Tolmie and Sophie Tolmie v. State of Idaho, et al. (in re: Quiet Title Action)
- 1351—State of Idaho v. Nick Altmeyer, et al. (In re: Quiet Title Action)
- 1358—State of Idaho v. Idaho First National Bank, Admin. (Recovery of subsistence paid on account of Robert Hinshaw)
- 1362—State of Idaho v. V. K. Jeppesen, Guardian of Stella V. Smith, an Incompetent. (in re: Estate of Incompetent)
- 1374—State of Idaho v. Rose Sorenson, Admin. Estate of O. P. and Maddalin D. Stanley, Deceased. (in re: Old Age Assistance Recovery)
- 1375—State of Idaho v. Donald R. Houde, Exec. Estate of Edward G. Houde, Deceased. (in re: Old Age Assistance Recovery)
- 1378—Fred Malcomson, et al. v. State Committee on School Reorganization. (in re: Reorganization of School District)
- 1383—Farrell Christopherson, et al. v. State Committee on School Reorganization. (in re: School Reorganization Act)
- 1384—Geo. T. Durham and Herbert Fields v. State Board of Education, et al. (in re: School Reorganization Act)
- 1385—John Palat, Jr. v. Carol Joseph Gline and Elizabeth DeAnn Palat, a minor, and State Dept. of Vital Statistics. (in re: Paternity of minor child)
- 1386—State of Idaho v. L. L. Alsager, et al. (in re: Old Age Assistance Recovery)
- 1387—J. O. Rino, dba Rino Wholesale Candy Co. v. R. C. Lewis, Commissioner of Law Enforcement. (in re: Revocation of Wholesale Beer License)
- 1389—William H. Banks Warehouses, Inc. v. D. A. Stubblefield, Commissioner of Agriculture. (in re: Writ of Mandate)
- 1397—Wm. H. Uhrig, Jr. and Kenneth Beecher v. State Reclamation Engineer, et al. (in re: Irrigation rights)
- 1398—J. E. McNichols and Francis McNichols v. R. C. Lewis, Commissioner of Law Enforcement. (in re: Revocation of Retail Liquor License)
- 1405—State of Idaho v. Otto Swannstrom, Admin. of Estate of M. A. Mogan, Deceased. (in re: Public Assistance Recovery)
- 1410—State of Idaho v. Roy Nixon, Admin. of Estate of Thomas A. Nixon and Emma J. Nixon, Deceased. (In re: Old Age Assistance Recovery)
- 1411—H. C. Papenfuss v. Wayne F. Mountz, Jr. and R. C. Lewis, Commissioner of Law Enforcement. (in re: Quiet Title Action)

- 1447—State of Idaho v. Timber Products, Inc. (in re: Recovery for Timber Contract)
- 1461—Cleo Balwin and Irene Baldwin v. Blaine County, E. F. Haworth, Edward Woozley, et al. (in re: Quiet Title Suit)
- 1473—Johanna P. Oyum, Paul Oyum, Egil Oyum, Laura Grefstad, Kare Moen, Magne Moen and John Moen, appearing by their consular representative, Jorgen Galbe, v. M. L. Guenther, Probate Judge of the County of Gem, State of Idaho. (in re: Petition to set aside decree of settlement of final account and distribution)
- 1495—State of Idaho v. C. F. Painter. (in re: Recovery of Land)
- 1499—State of Idaho v. Talache Mines, Inc. (in re: Mine License Tax)
- 1502—State of Idaho v. Gwen Maynard, (in re: Income Tax)
- 1503—State of Idaho v. Irene Maynard. (In re: Income Tax)
- 1504—State of Idaho v. Joe Richardson. (in re: Income Tax)
- 1505—State of Idaho v. Bertha Richardson. (in re: Income Tax)
- 1526—Illie Krentz, Raymond Krentz and James Board v. C. A. Robins, Governor of the State of Idaho. (in re: Extradition proceedings)
- 1527—Nick Eubanks and L. K. Eubanks, d/b/a Lake View Tavern v. R. C. Lewis, Commissioner of Law Enforcement of the State of Idaho. (In re: Order suspending State Retail Liquor License)
- 1528—Pete Piersanti v. R. C. Lewis, Commissioner of Law Enforcement of the State of Idaho. (in re: Revocation of State Retail Liquor License)
- 1532—State of Idaho ex rel Robins v. Chaussee Swan Gravel Co. (Trespass on bed of Boise River)
- 1536—State of Idaho v. Royal H. Mickelsen and Helen Mickelsen. (in re: Income Tax)
- 1537—State of Idaho v. Helen Mickelsen and Royal H. Mickelsen. (in re: Income Tax)
- 1546—State of Idaho v. Ray W. Pratt, Exec. of the Estate of Ellen L. Pratt, Deceased. (in re: Recovery of Old Age Assistance)
- 1551—State of Idaho v. Alma Walker and Raleigh Walker. (in re: Income Tax)
- 1552—State of Idaho v. Raleigh Walker and Alma Walker. (in re: Income Tax)

- 1558—Green Triangle Inn, Inc. v. R. C. Lewis, Commissioner of Law Enforcement. (In re: Liquor License Case)
- 1559—Jensen, Merrill v. R. C. Lewis, Commissioner of Law Enforcement. (In re: Liquor license case)
- 1560—Joe Hamilton, (Porter's & Waiter's Club) v. R. C. Lewis, Commissioner of Law Enforcement. (in re: Revocation of Liquor license)
- 1562—F. C. Rowe, Cecile Roy, Edward L. Logan, Victoria Boley, Perc Peterson and Inez Peterson v. City of Pocatello, a municipal corporation, W. W. Halsey, A. L. Oliver, and Ben Peterson. (in re: To determine constitutionality of city ordinance)
- 1568—B. W. Barth v. R. C. Lewis, Commissioner of Law Enforcement. (in re: Revocation of Beer License)
- 1571—Roy L. Bair and Edna Mae Bair vs. P. G. Neill, Tax Collector. (in re: Income Tax)
- 1572—W. W. Singer and Mary Frances Singer v. P. G. Neill, Tax Collector. (in re: Income Tax)
- 1573—James Crick, Jr. and Harriet Crick v. P. G. Neill, Tax Collector. (in re: Income Tax)
- 1574—James Crick and Mabel Crick v. P. G. Neill, Tax Collector. (in re: Income Tax)
- 1575—Robert Crick and Patricia Crick, and V. W. Shell and Dorothy Shell v. P. G. Neill, Tax Collector. (in re: Income Tax)
- 1576—Lester N. Johnson and Charlotte R. Johnson v. P. G. Neill, Tax Collector. (in re: Income Tax)
- 1578—A. A. Johnston v. E. D. Baird, Lloyd A. Fenn, and Joe H. Nettleton, as members of State Tax Commission. (in re: Tax assessments on Real Estate)
- 1593—Robert V. Craddock d/b a Craddock Radio Supply Co. v. Bert Call and R. C. Lewis. (in re: Action for damages)
- 1612—Ted R. Tintinger v. R. C. Lewis, Commissioner of Law Enforcement, State of Idaho. (in re: Revocation of liquor license)
- 1613—Charles L. Schalk v. R. C. Lewis, Commissioner of Law Enforcement, State of Idaho. (in re: Liquor License Revocation)
- 1614—Lewis J. Acaiturri & Les Nelson v. R. C. Lewis, Commissioner of Law Enforcement, State of Idaho. (in re: Liquor License Revocation)



- 1616—State of Idaho, ex rel. N. P. Nielson, State Auditor v. W. W. Newcomb & W. T. Newcomb, Inc. (in re: Advertising Tax)
- 1621—In the Matter of Henry M. Chase. (in re: Claim of the State of Idaho for Taxes)
- 1622—Ensley C. Loveland v. C. A. Robins, Governor. (in re: First Degree Burglary)
- 1643—Western National Indemnity Co., a Corporation v. R. C. Lewis, Commissioner of Law Enforcement of the State of Idaho; James Hubbard, Commissioner of Insurance of the State of Idaho; and the State of Idaho. (in re: Bonding Company)
- 1644—John J. Barrett, an individual doing business under the firm name and style of Johnny's Club v. A. P. Bunderson, Acting Commissioner of the Department of Law Enforcement of the State of Idaho. (in re: Revocation of liquor license)
- 1645—Dave Daniels, an individual d/b/a Arco Club v. A. P. Bunderson, Acting Commissioner of the Department of Law Enforcement of the State of Idaho. (in re: Revocation of liquor license)
- 1650—State of Idaho v. Greenwood & Greene. (in re: Permanent writ of prohibition)
- 1653—J. P. Lane v. A. H. Caine, J. Earl Garner, Andrew Little, Jr., H. L. Finch and George E. Wilson, Members of the Idaho State Sheep Commission and Scott B. Brown. (in re: Quarantine of sheep exposed to scabies)
- 1656—In the Matter of the Application of Rodric W. Lish on Behalf of Cleo J. Lish for a Writ of Habeas Corpus. (in re: Petition for Writ of Habeas Corpus)
- 1657—Louis H. Cosho v. Katherine Brogan. (in re: Election certificate)
- 1659—State of Idaho, ex rel. v. Henry Fishback and Emil J. Urbanek. (in re: Trespass of State Timber)

## DISTRICT COURT

## Civil Cases

## (Pending)

- 1337—State of Idaho v. Opal Robinette, Adm. of Estate of Martha Thomas, Deceased. (in re: Old Age Assistance Recovery)
- 1338—State of Idaho v. H. E. Ryan, Adm. of Estate of James Clydesdale, Deceased. (in re: Old Age Assistance Recovery)
- 1353—Willard E. Stevens v. Edward Woosley, State Land Commissioner. (in re: Action to Establish Equitable Interest in Land)

- 1414—In re Appeal of Campbell Hardware Company. (in re: Jurisdiction of Tax Commissioner of Idaho)
- 1475—State of Idaho v. Ingvald P. Hoiseth, Adm. of the Estate of Knute Hoiseth and Bergit Hoiseth, Deceased. (in re: Recovery of Old Age Assistance)
- 1488—State of Idaho v. Theo Jorgensen. (In re: Action for Injunction to Restrain Defendant from interfering with Water on State Land)
- 1489—State of Idaho v. George W. Fredrickson, Adm. of the Estate of Ferdinand Fredrickson, Deceased. (in re: Recovery of Public Assistance)
- 1490—State of Idaho v. Margaret Hopkins, Administratrix of Estate of Helen K. Woodworth, Deceased. (in re: Recovery of Public Assistance)
- 1497—David Smith v. State Board of Medicine of the State of Idaho. (in re: Declaratory Action Against the State Board)
- 1533—State of Idaho v. Sam Vercoe, Exec. of Estate of Ida May Rapp, Deceased. (in re: Recovery of Old Age Assistance)
- 1540—State of Idaho v. Fred Foss and Edith Foss. (in re: Income Tax)
- 1541—State of Idaho v. People's Automobile Inter-Insurance Exchange, and Allied Reciprocal Insurers. (in re: Receivership and liquidation of Ins. Co.)
- 1577—Daniel Lindauer, et al. v. Anna Grace, as Treasurer & Ex-officio Tax Collector of Minidoka County. (in re: Tax Assessments on Real Estate)
- 1580—State of Idaho v. Mike Kaseris, F. Anthony Cucio, Charles Hall, Gust Spirakos and the "30 Club." (in re: Abatement Liquor Violation)
- 1589—V. Z. Clinger v. State Board of Land Commissioners. (in re: Cancellation of a land sale contract)
- 1626—State of Idaho v. Zella M. Clinger. (in re: Public Auction of Land)
- 1632—Common School District No. 52, Canyon County, State of Idaho, et al. v. County Committee for the Reorganization of School Districts for Canyon County, Idaho, and State Committee for the Reorganization of School Districts (in re: Declaratory Judgment Action)
- 1648—Independent School District No. 40 in Gooding County, et al. v. State Committee of the State of Idaho, et al. (in re: School Reorganization)
- 1662—Edward R. Thompson, et al. v. State of Idaho, et al. (in re: Quiet Title Action)

## PROBATE COURTS

## (Civil Cases)

## (Closed)

- 1380—State of Idaho v. Russell Gutches and Jewell Gutches. (in re: Income Tax)
- 1395—State of Idaho v. Frank E. and Verna Cox. (in re: Income Tax)
- 1399—State of Idaho v. George Hill, Jr. (in re: Income Tax)
- 1400—State of Idaho v. Charles T. Hess. (In re: Income Tax)
- 1402—State of Idaho v. George P. and Pauline Spahr. (in re: Income Tax)
- 1404—State of Idaho v. James F. and Vera Infelt. (in re: Income Tax)
- 1407—State of Idaho v. Harlow L. Godard. (in re: Income Tax)
- 1408—State of Idaho v. Thomas G. Clyne. (in re: Income Tax)
- 1409—State of Idaho v. Claire and Henry W. Moody. (in re: Income Tax)
- 1419—State of Idaho v. Lawrence and Jane Doe Bashore. (in re: Income Tax)
- 1420—State of Idaho v. Toge and Jane Doe Provost. (in re: Income Tax)
- 1421—State of Idaho v. Blair and Jane Doe Sebring. (in re: Income Tax)
- 1422—State of Idaho v. Ray and Jane Doe O'Connor. (in re: Income Tax)
- 1423—State of Idaho v. R. O. and Jane Doe Walters. (in re: Income Tax)
- 1424—State of Idaho v. Benjamin and Jane Doe Rice. (in re: Income Tax)
- 1426—State of Idaho v. A. L. and Jane Doe Jensen. (in re: Income Tax)
- 1428—State of Idaho v. Robert Murray Marshall, Jr. (in re: Income Tax)
- 1430—State of Idaho v. George Peterson. (in re: Income Tax)
- 1431—State of Idaho vs. Mildred Lillian Jensen. (in re: Income Tax)
- 1432—State of Idaho v. Lewis B. Ayres. (in re: Income Tax)

- 1433—State of Idaho v. Harlan Adkison. (in re: Income Tax)
- 1435—State of Idaho v. Dave Bashore, Jr. (in re: Income Tax)
- 1436—State of Idaho v. William L. and Jane Doe Dimke. (in re: Income Tax)
- 1437—State of Idaho v. Clinton and Jane Doe Glover. (in re: Income Tax)
- 1440—State of Idaho v. Earl Pence. (in re: Income Tax)
- 1441—State of Idaho v. John E. Anderson. (in re: Income Tax)
- 1442—State of Idaho v. Mildred E. Grover. (in re: Income Tax)
- 1443—State of Idaho v. Earl and Jane Doe Goucher. (in re: Income Tax)
- 1448—State of Idaho v. Lawrence J. Merritt. (in re: Income Tax)
- 1450—State of Idaho v. Golden W. Ahlstrom. (in re: Income Tax)
- 1451—State of Idaho v. Clifford and Maria Paris. (in re: Income Tax)
- 1468—State of Idaho v. Oakley R. Bunn. (in re: Income Tax)
- 1476—State of Idaho v. John Sillonis. (in re: Income Tax)
- 1478—State of Idaho v. George F. and Ruther Shindurling. (in re: Income Tax)
- 1479—State of Idaho v. Carlton Wood Products Co. (in re: Income Tax)
- 1483—State of Idaho v. Guy Price, Executor of the Estate of Blanche Olive Rounds, Deceased. (in re: Old Age Assistance)
- 1491—State of Idaho v. J. W. Fronte. (in re: Income Tax)
- 1492—State of Idaho v. Saldern Jensen. (in re: Income Tax)
- 1500—State of Idaho v. Roy E. Lundquist. (in re: Income Tax)
- 1501—State of Idaho v. Winnie Lundquist. (in re: Income Tax)
- 1506—State of Idaho v. Frank B. and Linda L. Jaquith. (in re: Income Tax)
- 1510—State of Idaho v. F. L. and Patricia O'Donnell. (in re: Income Tax)
- 1514—State of Idaho v. Doris Hastings and James Hastings. (in re: Income Tax)
- 1515—State of Idaho v. James Hastings and Doris Hastings. (in re: Income Tax)

- 1513—State of Idaho v. Herbert Cone. (in re: Income Tax)
- 1518—State of Idaho v. William and Ella Chase. (in re: Income Tax)
- 1519—State of Idaho v. Ella and William Chase. (in re: Income Tax)
- 1520—State of Idaho v. C. E. Argo and Myrthel Argo. (in re: Income Tax)
- 1521—State of Idaho v. Myrthel Argo and C. E. Argo. (in re: Income Tax)
- 1522—State of Idaho v. W. J. Byrnes. (in re: Income Tax)
- 1523—State of Idaho v. C. L. Craft. (in re: Income Tax)
- 1524—State of Idaho v. Floyd R. and Lydia Johnson. (in re: Income Tax)
- 1525—State of Idaho v. Mansel Bailey. (in re: Income Tax)
- 1530—State of Idaho v. Earl F. Brown. (in re: Income Tax)
- 1538—State of Idaho v. Herbert Wolfe and Mabel L. Wolfe. (in re: Income Tax)
- 1542—State of Idaho v. Howard Swope and Lavera Swope. (in re: Income Tax)
- 1543—State of Idaho v. Lavera Swope and Howard Swope. (in re: Income Tax)
- 1565—State of Idaho v. Delbert Barton and Fannie E. Barton. (in re: Income Tax)
- 1566—State of Idaho v. Fannie E. Barton and Delbert Barton. (in re: Income Tax)
- 1567—State of Idaho v. Harold L. Hawkes. (In re: Income Tax)
- 1586—State of Idaho v. Henry Gerlitz and Mrs. Henry Gerlitz. (in re: Income Tax)
- 1587—State of Idaho v. Mrs. Henry Gerlitz and Henry Gerlitz. (in re: Income Tax)
- 1592—State of Idaho v. Harry V. Mullikin (in re: Income Tax)
- 1594—State of Idaho v. R. N. Garritson. (in re: Income Tax)
- 1595—State of Idaho v. Harold A. and Lucille King. (in re: Income Tax)
- 1595—State of Idaho v. Lucille and Harold A. King. (in re: Income Tax)

- 1597—State of Idaho v. C. G. and E. Irene Hammer. (in re: Income Tax)
- 1598—State of Idaho v. E. Irene and C. G. Hammer. (in re: Income Tax)
- 1599—State of Idaho v. Robert E. Coatney. (In re: Income Tax)
- 1601—State of Idaho v. Glenn L. Cargill. (in re: Income Tax)
- 1604—State of Idaho v. Clyde Kinghorn. (in re: Income Tax)
- 1605—State of Idaho v. Ellen J. Painter. (in re: Income Tax)
- 1606—State of Idaho v. Ben W. Robison. (in re: Income Tax)
- 1607—State of Idaho v. A. K. Scott. (in re: Income Tax)
- 1608—State of Idaho v. Marshall H. Storey. (in re: Income Tax)
- 1609—State of Idaho v. Duane R. Warner. (In re: Income Tax)
- 1610—State of Idaho v. Albert G. Woodhead. (in re: Income Tax)
- 1619—State of Idaho v. Frank and Lillie Reader. (in re: Income Tax)
- 1620—State of Idaho v. Lillie and Frank Reader. (in re: Income Tax)

#### PROBATE COURTS

##### Civil Cases

##### (Pending)

- 1357—State of Idaho v. Alma Amundsen. (in re: Income Tax)
- 1359—State of Idaho v. Charles A. Muncey. (in re: Income Tax)
- 1364—In the Matter of the Estate of James Henry Sheldon, Deceased. (in re: Inheritance Tax)
- 1401—State of Idaho v. Leland Peterson. (in re: Income Tax)
- 1403—State of Idaho v. Horace and Lavella Bebee. (in re: Income Tax)
- 1417—State of Idaho v. Earl and Jane Doe Losan. (in re: Income Tax)
- 1418—State of Idaho v. Charles and Jane Doe Moore. (in re: Income Tax)
- 1425—State of Idaho v. Floyd M. and Jane Doe Nave. (in re: Income Tax)
- 1427—State of Idaho v. Louis Lunders. (in re: Income Tax)
- 1429—State of Idaho v. Francis C. Walters. (in re: Income Tax)

- 1434—State of Idaho v. N. H. Howell. (in re: Income Tax)
- 1449—State of Idaho v. Spencer and Marvena Lords. (in re: Income Tax)
- 1456—State of Idaho v. Gwen and Shirley Jensen. (in re: Income Tax)
- 1457—State of Idaho v. Louis Kruger. (in re: Income Tax)
- 1469—State of Idaho v. Russell E. Dutt. (in re: Income Tax)
- 1477—State of Idaho v. Clifford C. Cox. (in re: Income Tax)
- 1507—State of Idaho v. Jack and Ruby Sooter. (in re: Income Tax)
- 1511—State of Idaho v. Arthur R. Dick. (in re: Income Tax)
- 1512—State of Idaho v. William and Lillian Keaton. (in re: Income Tax)
- 1516—State of Idaho v. R. P. Rasmussen. (in re: Income Tax)
- 1534—State of Idaho v. Gladys Lathrom. (in re: Income Tax)
- 1539—State of Idaho v. James Wynn and Eve Wynn. (in re: Income Tax)
- 1553—State of Idaho v. Mrs. George F. Redmond and George F. Redmond. (in re: Income Tax)
- 1554—State of Idaho v. George F. Redmond and Mrs. George F. Redmond. (in re: Income Tax)
- 1563—State of Idaho v. R. P. Rasmussen and Mary Rasmussen. (in re: Income Tax)
- 1564—State of Idaho v. Mary Rasmussen and R. P. Rasmussen. (in re: Income Tax)
- 1583—State of Idaho v. Frank J. O'Connor and Gertrude B. O'Connor. (in re: Income Tax)
- 1584—State of Idaho v. Gertrude B. O'Connor and Frank J. O'Connor. (in re: Income Tax)
- 1585—Enderweis, Charles v. State of Idaho. (in re: Income Tax)
- 1600—State of Idaho v. Chester L. Brown. (in re: Income Tax)
- 1602—State of Idaho v. Joe F. Durham. (in re: Income Tax)
- 1603—State of Idaho v. Arnold L. Johnston. (in re: Income Tax)
- 1611—State of Idaho v. Phil Henry Blood. (in re: Income Tax)
- 1631—State of Idaho v. Harry C. and Frances Adamson. (in re: Income Tax).

## SUPREME COURT

## Civil Appeals (Closed)

- 1321—Clyde Hess Distributing Co. v. Bonneville County, et al. (in re: Sale of Beer)
- 1340—State of Idaho v. Alfred D. & Gertrude Berntsen. (in re: Income Tax)
- 1344—In the matter of the Application of E. C. Johnston to Change Point of Diversion & place of use of Certain Waters.
- 1371—Lee J. Earl v. R. C. Lewis, Commissioner of Law Enforcement. (in re: Application for Retail Liquor License)
- 1331—Idaho Comp. Co. v. James Hubbard, Commissioner of Insurance. (in re: Premium Taxes)
- 1445—In the Matter of the Application of the Lewiston Grain Growers, Inc., and Others, to Increase Certain Rates and Charges for Warehouses in North Idaho. (Public Utilities Commission) (in re: Increase the Rates and Charges)
- 1463—Bernard W. Barth v. Board of County Commissioners for Canyon County, State of Idaho. (in re: Writ of Mandamus)
- 1471—Mountain States Tel. & Tel. Co. v. P. U. C. I. (in re: Appeal in Rate Proceedings)
- 1486—Helen Guyer v. Board of County Commissioners of Payette County, State of Idaho. (In re: Petition for Writ of Mandate)
- 1508—Public Utilities Commission v. Hon. C. E. Winstead, District Judge of the Third Judicial District of the State of Idaho. (in re: Increase in Rates)
- 1535—E. V. Boughton, v. J. D. Price, Secretary of State. (in re: Intention to File Declaration of Candidacy even though over 70 years of age)
- 1651—In the Matter of the Liability of Gem State Academy Bakery. (in re: for Payment of Contributions under the Employment Security Law.)
- 1615—Nampa Lodge No. 1389 of the BPOE, ARTHUR O'KEEFE, dba Fish Bros. Lounge, The Stockton Co. v. Robert E. Smylie, Attorney General of Idaho, and W. W. Wander, Prosecuting Attorney of Canyon County. (in re: Liquor-by-the-drink)
- 1633—A. & H. Food Market, Inc., et al v. Jas. A. Foster, Auditor of Kootenai County, State of Idaho. (in re: State Tax Commission Intervenor)



- 1634—Earl Z. Anderson, doing business under the name and style of Anderson's Red & White Store, et al. v. Jas. A. Foster, Auditor of Kootenai County, State of Idaho. (in re: State Tax Commission Intervenor)
- 1635—(F-1474) In the Matter of the Application of Trans-Northwest Gas, Inc., a corporation for certificate of convenience and necessity. (Application for P.U.C. Permit.)
- 1649—Common School District No. 58 of Kootenai County, Idaho, et al. v. A. E. Lundeen, Adolph Molstead and C. F. Hess, et al. (in re: School Reorganization)
- 1658—Forest E. Robb v. N. P. Nielson. (in re: Original proceeding for a Writ of Mandamus in the Supreme Court)

## SUPREME COURT

## Criminal Appeals (Closed)

- 1336—State of Idaho v. Arthur D. Garde. (in re: Sale of Liquor)
- 1345—State of Idaho v. Raymond D. Kleier. (in re: Attempted Burglary)
- 1360—State of Idaho v. Max L. Gailey. (in re: Attempted Rape)
- 1361—State of Idaho v. Donald P. Kleier. (in re: Attempted Burglary)
- 1379—State of Idaho v. Ray L. Glanzman. (in re: Driving While Under Influence of Intoxicating Liquor)
- 1390—State of Idaho v. Ray Shaw. (in re: Involuntary Manslaughter)
- 1412—State of Idaho v. J. S. Casselman, James D. Towne, J. E. Abel, George Hill. (in re: Boycott Act)
- 1438—State of Idaho v. Frank E. Davis. (in re: Theft of Car)
- 1439—State of Idaho v. Orville Reinoehl. (in re: Attempt to Extort)
- 1444—State of Idaho v. Fount O. Frost. (in re: Murder)
- 1453—State of Idaho v. B. V. Newman. (in re: Second Degree Murder)
- 1454—State of Idaho v. Edward Lee Brooks. (in re: Grand Larceny)
- 1459—State of Idaho v. Guy Dickens. (in re: Larceny)
- 1460—State of Idaho v. Chesney Ayres. (in re: Manslaughter)
- 1462—State of Idaho v. Domingo Rangel. (in re: Murder in Second Degree)

- 1474—State of Idaho v. H. W. Schirmer and W. B. Golden. (in re: Killing Deer with the Aid of a Spotlight)
- 1481—State of Idaho v. Clif Bell. (in re: Issuing a check Without Funds)
- 1482—State of Idaho v. Joe J. Wheeler. (in re: Manslaughter)
- 1484—State of Idaho v. Forest Lee Poynter. (in re: Driving While Intoxicated)
- 1485—State of Idaho v. Elmer McCandless. (in re: Burglary)
- 1493—State of Idaho v. Lee R. Ellis. (in re: Involuntary Manslaughter)
- 1494—State of Idaho v. Arthur D. Garde. (in re: Illegal Sale of Liquor)
- 1498—State of Idaho v. Orba H. Teninty. (in re: Selling Liquor by the Drink Without License)
- 1529—State of Idaho v. Walter Eikelberger. (In re: Passing Check Without Funds)
- 1545—State of Idaho v. William Lawrence, Elmer Rickman, Avery Wishtoken and Aloysius Wishtoken. (in re: Grand Larceny)
- 1555—State of Idaho v. Huskinson and Sisco. (in re: Larceny)
- 1579—State of Idaho v. James R. Campbell. (in re: Issuing Check Without Funds)
- 1581—State of Idaho v. Ernest Adair. (in re: Revocation of Liquor License)
- 1630—State of Idaho v. Troy Powell and Ernie Walrath. (in re: Murder)

## SUPREME COURT

## Criminal Appeals

(Pending)

- 1556—State of Idaho v. Carl V. Linebarger. (in re: Rape)
- 1590—State of Idaho v. Edwin T. So. (in re: Larceny)
- 1591—State of Idaho v. Alfred D. Oakie. (in re: Battery)
- 1623—State of Idaho v. Clyde J. Slater. (in re: Grand Larceny)
- 1624—State of Idaho v. Frank E. Davis. (in re: Grand Larceny)
- 1629—State of Idaho v. James Robinson, Roy Cannon and Ozzie McIntosh. (in re: Robbery)

ATTORNEY GENERAL'S REPORT

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- 1636—State of Idaho v. Walter Eikelberger. (in re: Issuing Check on  
a bank with Insufficient funds)
- 1652—State of Idaho v. Ray S. Hunter. (in re: Traffic violation)
- 1654—State of Idaho v. Leonard Snyder. (in re: Larceny)
- 1661—State of Idaho v. Grace Scott. (in re: Manslaughter)
- 1665—State of Idaho v. Harold S. Bush. (Practicing medicine without  
license)
- 1668—State of Idaho v. Walter Eikelberger. (in re: bad check)

JUSTICE COURT

Civil Cases

(Closed)

- 1381—State of Idaho v. Jesse and Florence Hugg (Ada County) (in re:  
Income Tax)

U. S. DISTRICT COURT

Civil Cases

(Pending)

- 1617—United States of America v. State of Idaho. (in re: Condemna-  
tion of Real Estate)
- 1637—United States of America v. 15,357.16 Acres of Land in Butte,  
Bingham and Jefferson Counties, et al. (in re: Condemnation  
Suit)
- 1639—In the matter of Harvey C. Stokes and Fern R. Stokes. (in re:  
Claim of the State of Idaho for Taxes)
- 1640—In the matter of Raleigh Milton Weaver, Bankrupt. (in re:  
Claim of the State of Idaho for Taxes)
- 1647—In the matter of Charles E. Helfrich, Nampa, Idaho. (in re:  
Income Taxes—Bankruptcy)

SUPERIOR COURT OF CALIFORNIA

(Alameda County)

Civil Case

(Pending)

- 1625—State of Idaho v. Bank of America National Trust and Savings  
Association. (in re: Recovery for Charitable Institutions Com-  
mission)

## U. S. SUPREME COURT

## Civil Cases

## (Closed)

1550—J. S. Casselman, et al. v. State of Idaho. (in re: Secondary Boycott)

1561—Leroy M. Simonson v. C. A. Robins, Governor of the State of Idaho, et al. (in re: Petition for Writ of mandate to Issue Upon)

We have appeared Amicus Curiae in three proceedings in the U. S. Supreme Court where issues were presented of importance to the State.

No cases are presently pending in the U. S. Supreme Court.

## BEFORE THE PUBLIC UTILITIES COMMISSION

## Civil Cases

## (Closed)

1455—In the matter of the Application of Railroads Operating in the State of Idaho for Authority to Increase Freight Rates and Charges within the State of Idaho. (in re: Increase in rates and charges)

1464—Ex Parte 168—Increases in Freight Rates. (in re: Increase in Freight Rates)

1465—F-1416 PUCI—G. A. Larson—Railroad Rates. (in re: Increase in Railroad Rates)

1467—F-1426 P.U.C.L.—Utah Power & Light Co. (in re: Increase in rates)

## Civil Cases

## (Pending)

1466—F-1425—P.U.C.I.—Pacific Tel. & Tel. (in re: Increase in rates).

1480—In the Matter of the Application of Union Pacific Railroad Company for Permission to discontinue the Operation of Passenger trains Nos. 33 and 34 between Idaho Falls, Idaho, and the Idaho-Montana State Line.

1509—In the Matter of the Application of Railroads operating in the State of Idaho for Authority to Increase Rates and Charges. (in re: Increase in Rates)

- 1517—In the Matter of the Petition of T. S. Vanderford on behalf of himself and ninety-four other petitioners for the improvement of Toll Telephone Service from Aberdeen, Grandview, Sterling, Springfield, Pingree and Blackfoot, Idaho. (in re: Improvement of Toll Telephone Service)
- 1544—In the matter of the Application of the Interstate Telephone Company, a corporation, for partial revision of its rates in Idaho. (In re: Increase in Rates)
- 1548—Parma Telephone Co. (In re: Increase in exchange rates at Parma)
- 1549—Farmers' Co-op Ditch Co., Ltd., a Corporation. (In re: Re-establishment and maintenance of efficient and effective telephone service to its office at Caldwell Bridge.)
- 1642—In the Matter of the Application of the Albion Telephone Company to increase rates in the Malta, Elba and Albion Areas. (in re: Increase of rates)

**BEFORE THE UNITED STATES CIVIL AERONAUTICS BOARD****Civil Cases****(Closed)**

- 1472—In the Matter of Extending the Effectiveness of the Temporary Certificate of Public Convenience and Necessity of EMPIRE AIR LINES, INC. for Route No. 78.

**BEFORE THE FEDERAL TRADE COMMISSION****Civil Cases****(Closed)**

- 1470—In the Matter of Washington Brewers Institute; Brewers Institute of America; California State Brewers Institute; Idaho Brewers Institute; Becker Products Company. (in re: Uniform Prices on Sale of Beer)
- 1660—In the Matter of: Washington Brewers Institute, et al. (in re: Uniform Prices on Sale of Beer)

**BEFORE THE FEDERAL POWER COMMISSION****Civil Cases****(Pending)**

- 1646—(No. G-1429) In the Matter of Pacific Northwest Pipeline Corporation. (in re: Certificate of Convenience and Necessity to Build Pipeline for Natural Gas)

## ATTORNEY GENERAL'S REPORT

## BEFORE THE STATE TAX COMMISSION OF IDAHO

## Civil Cases

(Pending)

- 1531—In the Matter of the Protest of Determination of Tax Collector of Income Tax Assessed Against Provident Federal Savings & Loan Association, and Other Associations, in the State of Idaho, like or Similarly Affected. (in re: Protest of Determination of Tax Collector)

## BEFORE THE COMMISSIONER OF FINANCE

## Civil Cases

(Closed)

- 1446—American Securities and Underwriters Co. (in re: In the matter of the application for Blue Sky Permit)

## DEPARTMENT OF PUBLIC WORKS

## List of Cases Pending and Closed—1949-50

## IN THE DISTRICT COURTS

- Wendell Highway District, a municipal corporation vs. Barnhart and Wheeler, a partnership, and State of Idaho.

(Closed)

- State of Idaho, on relation of Jno. R. McKinney, Commissioner of Public Works vs. Henry J. Brooks, et al.

(Closed)

- State of Idaho, et al. vs. Robert W. Peterson, Executor Frank Slater Estate.

(Closed)

- State of Idaho, on relation of Jno. R. McKinney, Commissioner of Department of Highways of the State of Idaho vs. Della M. Currier, a single woman and Mabel Burke, a widow, the unknown heirs and unknown devisees of Mabel Burke, if deceased.

(Closed)

- State of Idaho, et al. vs. Kendrick Warehouse & Milling Company, et al.

(Pending)

## BEFORE THE INDUSTRIAL ACCIDENT BOARD

## Appearances for the State Auditor &amp; State Treasurer

## Civil Cases

(Closed)

- 1452—In the Matter of the Death of Jorge Jimenez Jimenez, Carlos Grimm, Consul of Mexico, for and on Behalf of Aurelia Hen-

riquez de Garcia v. J. W. Hays d/b/a Hays Elevator Co., and Bonneville County Farm Labor Assn., Inc., Employers, and Idaho Compensation Company, Surety, and State of Idaho (N. P. Nielson, State Auditor, and Lela Painter, State Treasurer). (in re: Claim for Compensation)

**Civil Cases****(Pending)**

1666—In the Matter of the Application of Idaho Hospital Association. (in re: Increase in Rates)

**STATE INSURANCE FUND  
BEFORE THE INDUSTRIAL ACCIDENT BOARD****(Pending)**

State of Idaho vs.  
Ralph G. Cromwell  
Willard Lindsay  
Eldon Sailor

John Henry Lake  
John Nedrow  
Earl Rand

**(Closed)**

State of Idaho vs.  
Sudie Allen  
Clarence Salois  
Leland Ellis  
Joseph L. Bobo  
James J. Nelson  
F. M. Perfect  
Autey R. Pickens  
Cecil Howard  
Paul Bagwell  
William Howard  
Joseph Burroughs  
Cristabal Fresquez  
Clara E. Kopp  
Carroll Hunt  
William L. Hoagland

Clair Charles Caylor  
Robert L. Munro  
Edward R. Coonley  
George Ankney  
Warner Magnusson  
Lawrence Thompson  
William Korsvick  
Axel Taro  
Albert E. Fox  
Alvin A. Larsen  
Ferril Terry  
William E. Johnson  
Clifford Laub  
George W. Champlain  
Fred Howard

**IN THE SUPREME COURT****(Pending)**

State of Idaho vs.  
Jacob Emanuel Ericksen

Mike Shumaker  
Nick Roberts

**(Closed)**

Quentin G. Griffith  
Clifford Laub  
Lester Moulton  
A. A. Miller

Joe Rivera  
James Miller  
John Warlick

## ATTORNEY GENERAL'S REPORT

EMPLOYMENT SECURITY AGENCY  
IN THE SUPREME COURT OF IDAHO

(Pending)

In the Matter of the Liability of MacKenzie Auto Equipment Co. for  
Payment of Contributions under the Employment Security Law.

In the Matter of the Claim of Potlatch Forests, Inc., for Reduction of  
Its Contribution Rate under the Employment Security Law.

(Closed)

In the Matter of the Liability of Gem State Academy Bakery for Pay-  
ment of Contributions under the Employment Security Law.

In the Matter of the Liability of Pacific National Life Assurance Co.  
for Payment of Contributions under the Employment Security  
Law.

## IN THE DISTRICT COURT

(Closed)

State of Idaho v. Farmers' Lumber Co., Inc.

A. F. McFee v. State of Idaho

## EXECUTIONS ON JUDGMENT LIENS

State of Idaho v.  
Howard Atha  
Elmer Barr  
Jack Bentley  
Robert C. Boutillier  
Joe Brown  
D. R. Buckendorf  
George D. Leach, et al  
Ben Moon, et al  
Ira Nutt

Lena Owings, et al  
Doyle C. Pearson, et al  
Marvin A. Peterson  
C. L. Rasmussen, et al  
James E. Reddy, et al  
Frank D. Robinson  
John J. and Lyle K. Weatherbie  
Belmyn A. Wicks  
John Wright, et al

## IN THE PROBATE COURT

(Pending)

State of Idaho v.  
Hiram Ballou  
Lester Binkley

Arnold L. Dooms  
John Gilson  
James T. Wilkinson

(Closed)

State of Idaho v.  
Hugh Robbitt  
Earl E. Cabbie  
Jack Clark  
Charles W. Cliff, Jr.  
Lee Hand

Mervin A. Healey  
Marvin Hollis Henderson  
Jesse Hansen  
William D. Jackson  
Elton D. King  
Nephi A. Kirkland



# ATTORNEY GENERAL'S REPORT

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Gerald McCall  
Harold E. Mitchem  
William Olson  
Dave Scherbinski  
Alvie J. Smith  
David W. Sparks  
Dellis Spencer

Myron J. Sweeney  
William Thrower  
Jess Tredway  
White Earth Products Co.  
George P. Zehner  
Francis F. Underwood  
LeRoy Wilkins

## IN THE JUSTICE COURT

(Pending)

State of Idaho v. George E. Allred

(Closed)

State of Idaho v.  
George Cox  
Guy A. Rosenfelt

John Richard  
Howard B. Sassenbery

## BEFORE THE INDUSTRIAL ACCIDENT BOARD

(Pending)

In the Matter of the Claim of (for Unemployment Insurance Benefits):

Charles P. Addington, et al  
William G. Amos, et al  
Zora Mae Compton  
William Delia  
George R. Dermon  
Erle P. Dudley  
Carl E. Ford  
Frank W. Hall  
Melinda A. Hansen  
Zoe Harshbarger

Virginia S. Hines  
Walter M. Jones, et al  
Gerald L. Johnson, et al  
Charles H. Miller  
Edna W. Payne  
Frank L. Potts  
Wayne E. Poutto  
Haugas Sarkisian  
Gladys M. Snapp  
Alva A. White

(Closed)

In the Matter of the Claim of (for Unemployment Insurance Benefits):

Harold E. Aune  
Emma M. Asher  
Mary Bennett  
Mae S. Brevard  
Mildred Biggart  
Irene I. Bjornstad  
Roy A. Burt  
Elnora S. Dyer  
Betty J. Gorostiza  
Arletta Gowey  
LaVone M. Hankins  
Carl J. Johnson

Stewart G. Kimberling  
Albert Kinney  
Harry E. Landmark  
Herman E. Lappens  
Charles Mathews  
Llewellyn H. McConkey  
Jack R. McTaggart  
Gladys Vern Mitzimberg  
Esther D. Morton  
Gayle J. Musser  
Audrey Nelson  
Clayton T. Ogan

George Pavlich  
Dorothy H. Peterson  
Floyd C. Pfeiffer  
George A. Pries  
Eunice C. Robison  
Leonard Schmucker

Lavina S. Senter  
Margaret C. Spivy  
Manda G. Stensrud  
William Verlon Thorp  
Fred D. Tucker  
Victor Wasberg

In the Matter of the Liability of (for Payment of Contributions under  
the Employment Security Law):

Geo. Betts  
C. D. Brown, et al  
Doris E. Buck  
Russell Flamm, et al  
Forney Manufacturing Co.  
Foster & Son  
Lonnie Garrison and Vern  
Marshall  
Gem State Academy Bakery  
General Petroleum Corporation

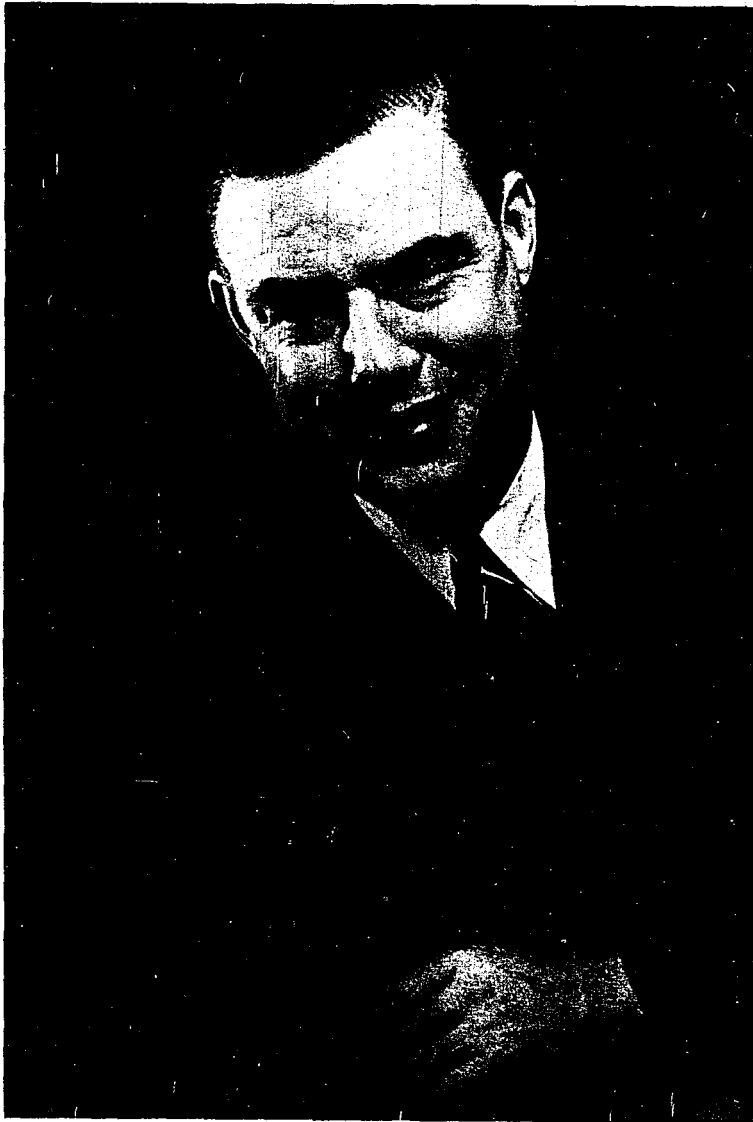
Idaho Animal Products Co.  
MacKenzie Auto Equipment Co.  
Pacific National Life Insurance  
Co.  
Pack River Lumber Co.  
Potlatch Forests, Inc.  
Francis W. Smith  
Utah Oil Refining Co.  
Wescott Oil Company  
John T. Wyman, Jr.

## ATTORNEY GENERAL'S REPORT

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OFFICE OF TAX COLLECTOR  
INHERITANCE TAX DIVISION

In the matter of the Estate of	Court	Status
Mariy Khan.....	Probate	Closed
Hazel D. Brown.....	"	"
Edward Straus.....	"	"
Arthur H. Boone.....	"	"
Bernt J. Tiege.....	"	"
Maud E. Townsley.....	"	"
Elizabeth Kollmeyer.....	"	"
Charlotte Picard.....	"	"
Julia A. Chrisman.....	"	"
Mrs. E. A. Howard.....	"	"
Edwin M. Carr.....	Probate	Pending
Ralph W. Burroughs.....	"	"
Eleanor R. Dwyer.....	District	Closed
Dorothy A. Simplot.....	"	"
James R. Ryan.....	"	"
Minnie E. Wagner.....	"	"
Ella Straughan.....	District	Pending
Jochim Kruse.....	"	"
Wm. H. Coumbs.....	"	"



**ROBERT E. SMYLIE**  
Attorney General  
1949-1950