STATE BOARD OF TAX COMMISSIONERS: Delinquent Tax sales—Time within which owner or other person having interest may redeem from tax sale where property has been purchased by person other than county auditor.

April 13, 1944.

Opinion No. 38

Hon. Charles H. Bedwell, Chairman,
State Board of Tax Commissioners,
State House,
Indianapolis, Indiana.

Dear Judge Bedwell:

This will acknowledge receipt of your letter dated April 11th, 1944, which reads as follows:

"Will you please construe Chapter 43 at page 96 pf the Acts of 1943 and state the period of time next ensuing from the date of sale that the owner or other person having an interest in real estate, sold at delinquent tax sale may redeem in each of the following cases, to-wit:

"(a) When real estate has been sold to a purchaser other than the county for the purpose of collecting any delinquent installment or installments of tax that have remained delinquent for fifteen months or more and such real estate has not been previously offered for sale.

"(b) When real estate has been advertised and offered for sale for delinquent taxes for two years or more and is then sold to a purchaser other than the county.

"(c) When real estate is sold to a purchaser other than the county upon which taxes have been unpaid and delinquent for five years or more at the time of the passage of Chapter 43 at page 96 of the Acts of 1943.

"It is our opinion that these questions are effectively and fully answered by the opinion of the Attorney General of September 5, 1941, at page 310, but certain county officials insist that since such opinion was rendered prior to the enactment of Chapter 43 of the Acts of 1943, that we should obtain a new opinion for their guidance specifically referring to the Acts of 1943."

Answering your letter, I beg to advise that I agree with the statement contained in your letter to the effect that the opinion
of the Attorney General dated September 5, 1941, construing Chapter 224, Acts 1941, Burns’ Replacement Volume, Section 64-2203 (Opinions of the Attorney General 1941, page 310), effectively and fully answers the questions contained in your letter and I fully agree with and reaffirm the conclusions reached in said opinion.

Referring specifically to the three questions, a, b, and c contained in your letter, it is my opinion that as to question a and b respectively the period of time and manner of redemption whereby an owner or any other person having an interest in real estate sold at delinquent tax sale subsequent to the enactment of Chapter 224, Acts 1941, is governed and controlled by Burns’ Replacement Volume, Section 64-2301, which is two years from the date of the tax sale and issuance of the certificate; and that as to question c the period of redemption is six months from the date of the tax sale and issuance of the certificate of sale, as specifically set forth in Section 64-2203, Burns’ 1943 Replacement Volume 11.

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION—
State Tuition Fund; State Aid; full time principal and supervisor units may be used to compute state aid as well as state tuition grants.

April 13, 1944.

Opinion No. 39

Hon. Clement T. Malan,
State Superintendent of Public Instruction,
State House,
Indianapolis, Indiana.

Dear Dr. Malan:

I have your letter of March 24, 1944 which reads as follows:

"Will you kindly give me an official opinion relative to the following question:

"The State Board of Education did by Regulation promulgated December 17, 1943, establish principals and supervisors as units under certain circumstances in accordance with Section 5, Chapter 263, Acts of 1943. In the allowance of State School Relief under that Act,