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,
by uniform rule deficiencies are computed and approved on the basis of teachers as provided by law and regulation of this department. In the granting of such a deficiency is it permissible to consider and approve principals and supervisors as additional teachers since they are additional units under our regulation?"

The answer to that question involves an interpretation of Chapter 263 of the Acts of the Indiana General Assembly for 1943 (Section 28-912, et seq., Burns’ R. S. 1933 Supplement). That chapter purports to be a complete and comprehensive enactment for the assessment, collection and allocation of the State School Tuition Fund. A survey of its pertinent terms is as follows:

Section 1 creates the State School Tuition Fund.

Section 2 provides for a tax levy and the fiscal operation of the fund.

Section 3 provides for the ordinary distributions from the fund to the various employing school corporations on the basis of teaching units.

Section 5 defines a unit as thirty-five (35) pupils in average daily attendance or major fraction thereof in the first eight grades and twenty-five (25) pupils or major fraction thereof in grades nine (9) to twelve (12). This section further empowers the state board of education to make necessary rules and regulations to supplement the provisions of the act with reference to, among other things, "* * * the number of units for which each school corporation is entitled to payment, * * *" and specifically;

"The state board of education also shall determine by uniform rule, applicable throughout the state, when and if the services of full time principals and supervisors shall be deemed to constitute units under this act."

Section 8 contains the provisions for state aid to schools having insufficient revenue from all sources to maintain a minimum program of instruction. In such event a complete report and certificate is furnished by the school authorities to the county superintendent, who, after examination, submits his finding to the state board of education. The report is then submitted to the state board of accounts, which on the basis
of "rules and regulations promulgated by the department of education" certifies its findings to the board of education. The board of education then "under and pursuant to the regulations theretofore promulgated by such board," determines the additional amount of state aid which shall be allocated to the school corporation.

It is apparent that the intent of this enactment is that the state tuition fund shall be administered as a coordinate whole, both as to regular and extraordinary payments. It is also apparent that the state board of education is empowered to make uniform rules and regulations for the computation and allocation of extraordinary payments, to operate uniformly upon given facts. It is my conclusion, that if the regulations of the board provide for the allowance of those extraordinary relief payments on the basis of units or of instructors translated into units, then since it has already ruled that licensed principals and supervisors are additional units, those principal and supervisor units may be counted in the total units for state aid purposes. In other words, if principals and supervisors are considered as units for regular grants from the state tuition fund, these same principals and supervisors may be considered as units for state aid grants.

In this opinion I have not considered it necessary to determine whether Chapter 263 repeals by implication Sections 6, 7 and 10 of Chapter 167 of the Acts of 1933 since there is no conflict between the terms of the two acts.

INDIANA STATE BOARD OF ELECTION COMMISSIONERS: Primary Elections: Declarations of candidacy in primary elections may be filed by duly authorized agent or attorney-in-fact of candidate.

April 14, 1944.

Opinion No. 40

Indiana State Board
of Election Commissioners,
Indianapolis 4, Indiana.

Gentlemen:

This will acknowledge receipt of your letter dated April 8, 1944, which requests as follows: