INDIANA PERSONNEL BOARD: Whether employees of old Board continue until new Board is fully organized.

March 9, 1943.

Indiana Personnel Board,
Indianapolis, Indiana.

Gentlemen:

I have before me your request for an official opinion with respect to the effect of Chapter 101 of the Acts of 1943 upon officers and appointees of the State Personnel Board as formerly organized.

The Act to which you refer was approved March 3, 1943 and contains an emergency clause providing that the Act should be in "full force and effect from and after its passage." The effect of this legislation is to abolish the former board, as well as all appointments and employments under the prior law. In accomplishing this purpose, it will be observed that the Legislature effectuates this result "upon the taking effect of this Act." Therefore, all personnel, including appointments and employments under the previous Act, ceased as of March 3, 1943.

I desire to say also that any re-appointment or re-employment of such personnel would have no retroactive effect and such re-appointment or re-employment would operate only from the date when such re-appointment or re-employment actually takes place.

PUBLIC INSTRUCTION: School book adoption, when made by local units.

March 11, 1943.

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

Dear Dr. Malan:

I am in receipt of your letter of March 10 requesting a written opinion relative to the following question:
Does Senate Bill No. 20 mandate the local school corporations to make their adoptions by May 1, 1943 or by any other specific time?

After a careful study of the language contained in section 1 of the above mentioned act, it is my opinion that the proper answer to your question is in the negative; and that there is no language contained in section 1 of said act which mandates the local school corporations to make their adoptions by May 1, 1943, or by any other specific time.

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

Dear Sir:

I am in receipt of your letter of March 19, 1943, requesting an official opinion concerning the taxability under the Indiana Intangible Tax Law of notes secured by mortgages that are issued under the following circumstances:

"‘A’, a corporation, is the Mortgage Loan Correspondent, of a number of life insurance companies and is, also, a ‘Sponsored Approved Mortgagee’ with the Federal Housing Administration, which means that it may originate FHA mortgages only for the accounts of companies for which it acts as Mortgage Loan Correspondent.

“When ‘A’ makes a loan, the note and mortgage is taken payable to it and the mortgage is recorded in the county records. Immediately, as the mortgage is recorded in the county records, ‘A’ assigns the mortgage to a local bank which advances an amount equal to the principal amount of the mortgage to a Title Company, in escrow, and the Title Company disburses such amount for the bank, when the title is approved."