

school corporation's entering into a valid contract with a teacher." *Whitlach v. School Town of Milan, supra*, p. 79.

It would follow from the foregoing that the statute does not render a teacher's contract void because the superintendent's approval of the "teacher's preparation, experience and license" was not given. Also, it should be noted that the statute is silent as to the superintendent's "approval," but provides that he shall make a "report" upon the teacher's "preparation, experience and license."

The fact that the contract was made with the teacher despite the absence of "approval" of the county superintendent will not affect the teacher's contractual status.

ACCOUNTS, STATE BOARD OF: Legal fees of county coroner.

October 28, 1941.

Mr. Otto K. Jensen,
State Examiner,
Department of Inspection and Supervision
of Public Offices,
Indianapolis, Indiana.

Dear Sir:

Your letter of September 22nd, 1941, requests my opinion upon the following question:

- "1. Is the allowance to a county coroner for services in holding an inquest rendered on additional day or days after the first day based upon:
- (a) A single per diem for all additional services performed on the same calendar day?
 - (b) A separate per diem fee for services performed in each case upon which he holds an inquest on the same calendar day?"

Sec. 49-2917 Burns' Indiana Statutes, 1933 provides that the fees of the coroner shall be:

- (a) Impaneling and swearing witnesses and making and returning inquisitions for viewing each body for first day, five dollars (\$5.00).

- (b) For each additional day two dollars and fifty cents (\$2.50).
- (c) Such coroner shall have power to employ a clerk, at a rate of pay not exceeding two dollars (\$2.00) per day, to take down the evidence of any inquisition.

It is my opinion that a coroner in the absence of a salary statute is entitled to a fee for each additional day at the rate of two dollars and fifty cents (\$2.50), the same being a separate per diem fee for services performed in each case upon which he holds an inquest on the same calendar day.

**INSURANCE COMMISSIONER: Insurance, premium tax—
Whether premiums collected by ——— company under
order of court on outstanding policies of an insolvent com-
pany should be included in the measure of the tax against
said ——— company.**

October 30, 1941.

Honorable John Cramer,
Deputy Insurance Commissioner,
Department of Insurance,
Indianapolis, Indiana.

Dear Mr. Cramer:

I have before me your request that an official opinion issue in response to the following inquiry:

“Is the Indiana privilege premium tax to be charged against the Washington National Insurance Company— (an Illinois corporation), to include in its measure premiums paid under an order of a court on outstanding policies of the insolvent National Life Insurance Company of the United States of America (an Illinois corporation), where the Washington National is obligated to pay such monies into a court fund?”

You have submitted other papers and dates which reflect the details of the premium collection arrangement under order of court to which reference has been made.