"That any city which maintains a paid fire department and police department shall pay for the care for any fireman or policeman, who suffers an injury while performing his duty * * *" etc. (Our italics.)

Significantly the final clause of Section 2 of the Act provides:

"* * * such expenditures to be paid from the general fund of any such city." (Our italics.)

The express language of the statute indicates that the expenditures are to be paid by the city and from its general fund. Your inquiry is, therefore, answered in the negative.

Until such time as Chapter 71 of the Acts of 1941 has been amended to authorize the procurement and maintenance of insurance to cover the contingent liabilities under that Act, Indiana cities are not authorized to make appropriations and to pay premiums for such purposes.

BOARD OF ACCOUNTS: State Examiner: Re: Chapter 107 of the Acts of 1941—whether election as to benefits may be made after the date of retirement.

October 10, 1941.

Mr. R. P. Freeman, Secretary,
Field Examiners Retirement Board,
Dept. of Inspection and Supervision of Public Offices,
Indianapolis, Indiana.

Dear Mr. Freeman:

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

"Is a field auditor, eligible to retirement under the provisions of Chapter 107 of the Acts of 1941, who desires to elect to receive in lieu of benefits to which he otherwise would be entitled a joint and last survivor income, required to make such election at or before the date of his retirement?"

The ninth literary paragraph of Section 7 of Chapter 107 of the Indiana Acts of 1941 (at page 289) reads as follows:
"Any field examiner upon retirement may elect to receive in lieu of benefits to which he otherwise would be entitled, a joint and last survivor income, the amount of which shall be the equivalent according to current actuarial tables selected by the board and approved by the Insurance Department."

11 Burns' Indiana Statutes Annotated, 1941 Cumulative Supp., 60-247.

I must respond to your question in the affirmative. A field auditor eligible to retirement under the provisions of the 1941 Act who desires to make the election provided for by Section 7 must make such an election at or before the date of his retirement.

BOARD OF ACCOUNTS: Taxation: Whether the owner of real estate may redeem from a tax sale prior to the issuance of a deed and after the two years set up in the statute.

October 14, 1941.

Hon. Otto K. Jensen,
State Examiner,
Dept. of Inspection and Supervision
of Public Offices,
State House,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter in which you request an official opinion in answer to the following questions:

"Does the owner of real estate sold for taxes or other persons having an interest therein have a right to redeem the same by making proper payment to the county after the expiration of two years from the date of sale and before a deed has been issued to the purchaser, or his assigns?"

In the consideration of this question I desire to call your attention, first of all, to Section 64-2301 of Burns' Indiana Statutes Annotated, 1933, which reads as follows: