gardless of city or town lines. Therefore, in view of the nature of the political entity hereby established, it is my opinion that any person residing within the area is qualified to serve as a commissioner, regardless of whether he is a resident of a city or town which may comprise a part of the authority.

TAX COMMISSIONERS, STATE BOARD OF: Delinquent Barrett and drainage assessments may be included in tax sale; real estate not relieved of assessment if tax sale price does not equal or exceed amount; personal property tax delinquency may be included or real estate.

February 20, 1940.

Hon. Philip Zoercher, Chairman,
State Board of Tax Commissioners,
State House,
Indianapolis, Indiana.

Dear Mr. Zoercher:

I have your letter of February 15, in which you ask the following questions:

"Question 1: Should delinquent Barrett Law assessments and delinquent drainage law assessments be included in a tax sale to the highest bidder as provided for in Section 64-1516 and 64-2206 of Burns' 1933 Statutes?"

This question is answered in the affirmative pursuant to part of Section 2, Chapter 317, Acts 1935, which is as follows:

"And the county auditor, in making out the list of lands and lots in such city or town returned and remaining delinquent for state, county, township, road, city, school, and other taxes, which he is required by law to make between the first Monday of November and the first day of January of each year shall enter therein against the name of each person remaining delinquent on account of state, county, township, road, city, school and other taxes, for which said lands are liable, and the amount of such delinquent special
assessments so certified to him by such officer, as afore-
said, against the lands and lots described in such
certification of the treasurer, which said assessments
shall be carried out with the taxes for state, county,
township, road, city, school, and other purposes, into
one total.”

“Question 2: If sold to the highest bidder and the
bid is less than the Barrett Law assessment, would the
real estate be relieved of the Barrett Law assessment
and if so, how would the deficiency be made in provid-
ing for the payment of the Barrett Law bonds?”

The real estate would not be relieved of the assessment
pursuant to part of Section 2, Chapter 317, Acts of 1935,
which is as follows:

“Any such tax sale hereunder shall not in any wise
affect the lien of the unpaid balance of any such assess-
ment payable in installments and any title received
thereunder shall be subject thereto.”

“Question 3: Should delinquent personal property
tax be included in the taxes due on the real estate and
if so, on which piece of real estate shall it be added
where the owner of the real estate owns more than one
parcel of real estate.”

Section 64-2001, Burns’ 1933 Statutes provides:

“All the property, both real and personal, situated
in any county, shall be liable for the payment of all
taxes, penalties, interest and costs charged to the
owner thereof in such county, and no partial payment
of such taxes, penalties, interest or costs shall dis-
charge or release any part or portion of such property
until the whole is paid; which lien shall in nowise be
affected or destroyed by any sale or transfer of any
such personal property, and shall attach on the first
day of March, annually, for the taxes of such year.”

Pursuant to this section, in my judgment, delinquent per-
sonal property tax should be included in the taxes due on the
real estate. If more than one piece of real estate is owned by
one in the same county, I do not think it makes any difference as to which piece of real estate the tax is added.

You also stated in your letter that you would like to have this office submit a proper heading for each of the classes of sales. We submit the following:

List Number 1: The following real estate being delinquent 15 months or more for property tax will be sold for such delinquency including Barrett Law and drainage assessments, if any.

List Number 2: The following real estate having been offered for sale at the last two regular sales will be sold to the highest bidder if such bid includes the total amount of Barrett Law and drainage assessments, if any.

List Number 3: The following real estate, having been offered for sale at two sales and the delinquent tax equals or exceeds the assessed value, will be sold to the highest bidder, if such bid includes the total amount of Barrett Law and drainage assessments, if any, and a deed will be executed on the day of sale provided all taxes of the last fifteen months are paid.

BEAUTY, STATE BOARD OF: Action which may be taken against school which continues to operate after expiration of license authority to adopt rule requiring application 10 days before expiration.

February 21, 1940.

Miss Lucile M. Booher,
Secretary, State Board of Beauty Culturist Examiners,
301 State House,
Indianapolis, Indiana.

Dear Madam:

I acknowledge receipt of your request for an official opinion in answer to the following inquiry:

"Will you kindly advise us what action this Board may take against a school should it continue to operate after the expiration date of its license?

"Also, will you kindly advise us if the following proposed Board Ruling is in order:"