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 Lucille 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:"
"'All beauty schools shall have a written notice of expiration of their license to operate, thirty days before expiration date.

'Completed application, floor plan, proposed curriculum, proof of financial standing (sufficient to take care of students unearned tuitions) must be on file in this office ten days before expiration date of current license and remittance covering the full license fee must be on deposit in this office on or before the expiration date of current license.'

"Our reason for wanting completed application, floor plan, etc., ten days before expiration of current license date is to enable us to make the necessary inspection."

Your attention is directed to Section 1, Chapter 72, Acts 1935 (Sec. 63-1801, Burns' Indiana Statutes Annotated 1933, Supplement), which reads in part as follows:

"On and after August 1, 1935 it shall be unlawful:

*(4)* For any person, firm or corporation to manage, operate or control a beauty culturist school and/or beauty culturist shop without a certificate of registration duly issued by the Board of Beauty Culturist Examiners."

Also, Section 12, Chapter 72, Acts 1935 (Sec. 63-1812, Burns' Indiana Statutes Annotated, 1933 Supplement), which recites in part as follows:

"The State Board of Beauty Culturist Examiners shall charge and collect the following fees. * * *

"For issuance of a certificate to operate as a beauty culturist school an annual fee of one hundred dollars ($100.00). Each said certificate shall expire within one year from date of issuance." (Our italics.)

From these two quotations of the statute, it is apparent that a school which operates after its license has expired, is operating without a license and, therefore, unlawfully.
In answer to your first question, it is therefore my opinion that you should take action against these schools as prescribed by Section 16, Chapter 72, Acts 1935 (Sec. 63-1816, Burns' Indiana Statutes Annotated, 1933 Supplement) which provides in part as follows:

"Each of the following constitutes a misdemeanor, punishable upon conviction by a fine of not less than twenty-five dollars ($25.00) and not more than two hundred dollars ($200.00), to which may be added imprisonment not to exceed thirty (30) days:

"(1) The violation of any of the provisions of Section 1 (Sec. 63-1801) * * *.""

In answer to your second question, I direct your attention to Section 23, Chapter 72, Acts 1935, which recites in part as follows:

"The Board shall have authority to make reasonable rules and regulations, not inconsistent with the provisions of this act, for the administration of the provisions of this act. * * *"

That administrative boards may adopt reasonable rules for the administration of an act, is no longer open to question.

Blue v. Beach, et al., 155 Ind. 121.

It is my opinion that your proposed rule is not unreasonable, its purpose being to facilitate the administration of your law and is, consequently, within the power of your Board to adopt.

SECURITIES COMMISSION: "Public Offering", meaning of, as used in Indiana Securities Act.

February 23, 1940.

Mr. Joseph O. Hoffman,
Securities Commissioner,
State House,
Indianapolis, Indiana.

Dear Sir:

You asked for an opinion upon a question stated in your letter of February 20th as follows: