According to the facts, the commissioned agents own the chassis, and lease of the companies the tank bodies. The leasing amounts to a certain relinquishment of possession and control by the companies of the bodies, whatever may be the terms of the lease, such as adds to the position of the agents as actual owners of the trucks. It is quite apparent that the trucks in question, according to the facts presented, are not in one owner and under one direct operating management.

In view of the definite terms of section 178 (s), it is my opinion that fleet policies issued under the circumstances stated in your letter are in violation of the terms and of the purpose and intent of such section and are therefore issued contrary to law.


June 7, 1939.

Mr. Kenneth M. Kunkel, Director,
Division of Fish and Game,
Conservation Department,
State House,
Indianapolis, Indiana.

Dear Mr. Kunkel:

I have your letter of June 3, 1939, asking for an official opinion relative to an island in Hoffman Lake, Kosciusko County. The question you asked is: “Has the United States Department of Interior the right and authority to sell islands in meandered lakes when it has sold and patented all of the abutting land?”

I am of the opinion that the fact that the United States Government has sold and patented all of the abutting land does not affect the legal status of an island, providing the island was formed prior to the admission of Indiana as a state.

An Act of Congress, 1850, granted to the State of Indiana all the swamp and overflowed lands within its boundaries but this did not include islands which was in existence prior to the admission of the state.

It appears from a communication from the Department of the Interior that the island in question was surveyed by the department in 1937, and found by the department to be public
Assuming that the finding was made upon sufficient evidence, I am of the opinion the Department of Interior has the legal right to sell the island as public ground belonging to the United States.

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**GROSS INCOME TAX DIVISION:** Tax sales, whether sheriffs must have appraisal made before sale.

_June 7, 1939._

Mr. Fred C. McClurg, Chief Counsel,
Gross Income Tax Division,
141 South Meridian Street,
Indianapolis, Indiana,

My dear Mr. McClurg:

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

"The Gross Income Tax Act of 1937 provides in section 13 (a) that 'the liability for any tax, interest, penalty and damages shall not be subject to any of the provisions of the exemption laws of the State of Indiana for the relief of debtors.'

"This provision is now thoroughly understood by the sheriffs of the several counties in connection with their duties in serving warrants, issued by the Gross Income Tax Division.

"However, they are not advised as to their proper procedure with regard to valuation and appraisement laws where it becomes necessary for them to sell taxpayers' property to make the sum called for in the writ.

"We wish to furnish the sheriffs with an answer on this point and, therefore, ask your official opinion on whether or not, and to what extent, the sheriff must observe the laws relating to valuation and appraisement in making sale of property incident to levy on a warrant issued by this division.

"Specifically, must the sheriff obtain the services of an appraiser and require all bids to equal the full appraisement or a specified fraction thereof, or may he simply sell to the highest bidder regardless of how small the bid might be?"