lands. 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.

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 sec-
tion 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 Indi-
ana 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 tax-
payers' 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 appraise-
ment 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 ap-
praisement or a specified fraction thereof, or may he
simply sell to the highest bidder regardless of how small
the bid might be?"
Your attention is directed to the following language contained in section 13 (a) of chapter 117 of the Acts of 1937:

"* * * And thereupon the amount of such warrant so docketed shall become a lien upon the title to, and interest in, real and personal property, including choses in action except negotiable instruments not past due, of the person against whom it is issued, in the same manner as a judgment duly enrolled in the office of such clerk. The sheriff thereupon shall levy upon property of the taxpayer, including negotiable instruments, in all respects with like effect, and in the manner prescribed by law in respect to executions issued against property upon judgments or attachment proceedings of a court of record. * * *"

In view of the language quoted immediately above, which provides that action taken by officers with respect to Gross Income Tax warrants shall be in all respects with like effect and in the manner prescribed by law with respect to executions issued upon judgments or attachments. I am of the opinion that it will be necessary for the sheriff, before making a sale, to have the usual statutory appraisement made and to refrain from continuing with the sale if the property should fail to bring two-thirds of the appraised value. (2 Burns Ind. Stat. Annotated, 2-3701.)

FIRE MARSHAL, STATE: Duties; not required to determine use to which school buildings put in issuing permits for public entertainments.

June 9, 1939.

Honorable Clem Smith,
State Fire Marshal,
State House,
Indianapolis, Indiana.

Dear Sir:

Your letter to me of June 2 reads as follows:

"After having received your official opinion of May 29, concerning the construction of the so-called theatre law, i. e., chapter 83, Acts of the General Assembly of