The purpose of the provision of section 64-1516 authorizing a sale to the highest bidder and authorizing the execution of a deed to the purchaser "free and clear of tax encumbrances" is clear. It was to permit the full cancellation of the tax burden for which the property was being sold notwithstanding the amount was less than the total amount of the taxes included in the sale. The language is appropriate to that sort of a situation. But assuming that the taxes for which the sale is made does not include the taxes accruing during the fifteen months immediately preceding the sale nor current taxes, which I think is correct, it would seem that the language "free and clear of tax encumbrances" ought to be likewise modified so as to mean "free and clear of tax encumbrances" for the collection of which the sale is made.

To summarize, if the taxes accruing during the fifteen months' period immediately prior to the sale as well as the current taxes are not included in the sale, which seems to be the effect of the 1932 legislation, in my opinion, the deed authorized by section 64-1516, supra, is free and clear of only such tax encumbrances as are included in the sale as above defined. Your question is answered accordingly.

FIRE MARSHAL, STATE: Permits for fireworks displays, authority to issue.

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

Dear Mr. Smith:

Your letter of July 17, 1939, relative to chapter 154 of the Acts of 1939, known as the Fire Works Act, received.

You ask, "Who shall have the authority to issue permits referred to in this Act?" Section 2 of the Act provides:

"Provided, That the State Fire Marshal shall have power to adopt reasonable rules and regulations for the granting of permits for supervised public displays of fireworks by municipalities, fair associations, amusement parks, and other organizations or groups of in-

July 18, 1939.
dividuals. Every such display shall be handled by a competent operator to be approved by the chief of the fire department of the municipality in which the display is to be held and shall be of such a character, and so located, discharged, or fired as in the opinion of the chief of the fire department, or the sheriff of the county in case the exhibit or display is sought to be held outside of the corporate limits of any city or town, after proper inspection, shall not be hazardous to property or endanger any person or persons. Applications for permits shall be made in writing at least fifteen days in advance of the date of the display. After such privilege shall have been granted, sales, possession, use and distribution of fireworks for such display shall be lawful for that purpose only. No permit granted hereunder shall be transferable.”

The section, as seen, provides that the State Fire Marshal shall have power to adopt reasonable rules and regulations for the granting of permits. In my judgment the State Fire Marshal, as he sees fit, may delegate the granting of permits to certain responsible named individuals. For instance, he may designate the chief of police, the sheriff, president of the fire association, superintendent of parks or any other responsible person representing the particular organization. He can, of course, retain the power himself to grant all permits. The granting of permits is entirely under the control of the State Fire Marshal and pursuant to any reasonable rule or regulation he may promulgate and adopt.

However, considering the intent and purpose of the Act, in my judgment the power to grant permits should remain entirely with the State Fire Marshal and the power should not be delegated.