Chapter 80 of the Acts of the Indiana General Assembly for the year 1933, entitled "An act concerning alcoholic beverages, and declaring an emergency," expressly provides by section 2 thereof, that

"No person shall for commercial purposes manufacture for sale, bottle, sell, barter, transport, deliver, furnish or possess, any alcoholic beverages, malt syrup, malt extract, liquid malt or wort, except as authorized in this act."

No exceptions are contained in the act relative to the licensing of canteens operated in Indiana National Guard Armories. Therefore, it is my opinion that canteens are required to obtain a license to sell 3.2 beer as provided by said chapter 80.

TEACHERS’ RETIREMENT FUND BOARD: Effective date of resignation of J. L. Pleasant, Galveston School Superintendent.

Hon. Robert B. Hougham,
Executive Secretary,
Teachers’ Retirement Fund Board,
Indianapolis, Indiana.

Dear Sir:
I have before me your request for an official opinion as to the date when the resignation of one J. L. Pleasant as Superintendent of the Galveston Schools of Indiana became effective, and enclosing with said letter certain documents and correspondence.

It appears from the documents submitted that Mr. Pleasant offered to resign on September 1, 1932, provided certain conditions specifically set out in such letter of resignation were complied with by the School Board of Galveston. The School Board, however, failed to comply with these conditions by September 1, 1932, and the resignation of Mr. Pleasant as set out in said letter, therefore, failed. In other words, upon the failure of the school board to meet the requirements of the resignation by the time such resignation would have become effective, the same became invalid and of no effect.

Thereafter, on September 27, 1932, it appears that by mutual agreement, Mr. Pleasant received a salary check in full
of his services up to September 27, 1932, and that he was thereafter no longer recognized as the superintendent and teacher in the Galveston schools. Such being the case, it is my opinion, that such mutual agreement on September 27, 1932, constituted an oral resignation by Mr. Pleasant and an immediate acceptance thereof by the School Board, in lieu of the written resignation which became ineffective on September 1, 1932, by reason of such failure to comply with its conditions.

It is, therefore, my opinion that Mr. Pleasant was a teacher under contract until September 27, 1932, the date of his oral resignation and its acceptance by such school board.

TAX COMMISSION: Taxation—county tax adjustment board, authority of as to specific levies to pay obligations incurred prior to August 8, 1932.

October 7, 1933.

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

Dear Sir:

I have before me your letter requesting an official opinion as to the effect of the act of a county board of tax adjustment in removing a specific tax levy made by the proper local officers of a municipality for the purpose of providing funds for the payment of obligations of the municipality incurred prior to August 8, 1932.

Section 4 of chapter 237, of the Acts of 1933, provides in part as follows:

"The county board of tax adjustment shall have no authority under this act to reduce specific tax levies made by the local officers for the purpose of providing funds for the payment of obligations of the several municipal corporations incurred prior to August 8, 1932, or funding or refunding obligations of such municipal corporations heretofore or hereafter authorized or issued for the purpose of procuring funds to pay obligations incurred prior to August 8, 1932, or any judgment against such municipal corporation or obligations issued to refund the same, below the amount re-