provision of the Act which says that the statutory lien on the offspring for services of the stallion "shall have priority over all other liens and encumbrances upon the offspring." This is conditioned, of course, upon the proper steps having been taken in each case to procure the statutory lien.

TEACHERS' RETIREMENT FUND BOARD: Whether teacher retired on annuity may accept employment under CWA and continue to draw the annuity.

December 27, 1933.

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

Dear Sir:

I have before me your letter as follows:

"The question has arisen as to whether or not a teacher who is on annuity in the Indiana State Teachers' Retirement Fund should continue to receive said annuity should they be employed in the educational work under the CWA as unemployed teachers. I think our general rule has been this, that a teacher can draw annuity if they are doing anything except teaching in the public schools of Indiana, and we are wondering whether the Civil Works Administration employment would be any different."

Section 6991 of Burns' Annotated Indiana Statutes of 1926 provides in part as follows:

"Any person who shall have taught twenty-five years or more in the public schools and who ceases to be in the employ of the public schools of the state, for any cause, may, in lieu of any other benefit, be entitled to an annuity payable as above, of such an amount as the then present value of the annuity which would otherwise have ultimately been available, computed on the actuarial basis provided for, will purchase at such teacher's age of retirement, based upon actuarial tables made a part of this law or as so later adopted by the board of trustees." (Our italics).
It is my understanding that persons employed by the Civil Works Administration are not "in the employ of the public schools of the state" but are employed by the United States and are paid out of funds made available by the United States for supplementary educational work carried on by the Federal Government. The term "the public schools of the state" has a well-understood meaning and while it is not strictly accurate to say that a teacher in a public school of the state paid by state funds is "in the employ of the public schools," I think it is evident that the intention is to make eligible for the annuity provided by the Act all teachers who have taught twenty-five years or more in the public schools and have "ceased to be in the employ" as teachers of the proper officers charged with the duty of administering the state's public school system. Employees of the United States paid by the Civil Works Administration are not in the above class, and their employment by the Civil Works Administration would not, in my opinion, make them ineligible for the annuity if they are otherwise eligible.

ACCOUNTS, BOARD OF: Taxation—moratorium on sale of real estate on account of delinquent taxes.

December 29, 1933.

Hon. William P. Cosgrove,
State Examiner,
State Board of Accounts,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion construing Section 2 of Chapter 65 of the Acts of 1932, which provides as follows:

"No real estate shall be sold for the purpose of collecting any delinquent installment or installments of tax until fifteen months shall have elapsed after any such installment shall have become delinquent, and such real estate shall be sold for the purpose of collecting only such taxes as shall be delinquent." (Our italics.)