From the authorities cited it follows that the legislature intended to extend, rather than abridge or change the statute requiring the issuance of certificates. Your first three questions are therefore answered as follows:
The minor should secure a certificate from the proper authority in the place of his residence and also in the place of his employment.
Your fourth question is answered in the affirmative.

INDIANA UNIVERSITY: Taxation—Claims for exemption when required.

February 18, 1938.

Hon. Edwin Corr,
Secretary, Board of Trustees,
Indiana University,
Bloomington, Indiana.

Dear sir:

This will acknowledge receipt of the inquiry by the trustees of Indiana University as to the proper procedure to be followed by the trustees of Indiana University as to property owned by the State of Indiana under the requirements of chapter 294, Acts of the Indiana General Assembly of 1937.

In reply to this inquiry, your attention is directed to the provisions of chapter 294, Acts of the Indiana General Assembly of 1937, section 1 of which provides:

"That on or before the first day of March of each year, any person, corporation, fraternal society, or the agent of any such person, corporation or fraternal society, which shall own, operate or otherwise manage any real estate or tangible personal property, the whole or any part of which is believed to be exempt from the payment of tax, by reason of any law concerning the exemption of real estate or tangible personal property owned and operated by or on behalf of any educational, charitable, religious, fraternal or literary society or any association organized for scientific purposes, shall file with the auditor of the county in which such property is situated, on forms which shall be furnished by
the county auditor, and prescribed by the state board of tax commissioners, a statement, under oath, containing such information as may be required by such application, describing such property or properties or part thereof, by reference to the tax duplicate on which such property or properties are carried, and by otherwise describing fully the nature and kind of property and the use or uses to which the property has been devoted and by citing the specific law or laws under which the owner believes the property, or part thereof, is exempt from taxation."

Section 3 of the Act above quoted reads in part as follows:

"There shall be excluded from the provisions of this Act any property which is owned by the State of Indiana, or by the government of the United States, or by a church, school corporation, state accredited school, state accredited charitable institution, university, college, university or college fraternity or sorority, hospital or any municipal corporation or political subdivision of the State of Indiana, and both occupied by such institutions and used for such purposes * * * * ."

It will be noted from a reading of the last section that no claim for exemption is required as to property which is owned by the State of Indiana and both occupied by and used for state purposes. It is my opinion, therefore, that as to all property owned by the State of Indiana, which is both occupied by Indiana University and used for the educational purposes of such university that no claim for exemption need be filed with the auditor of the county in which such property is located. As to all other property owned by the State of Indiana, but which is not occupied by and used for state purposes that a claim for exemption should be filed. Whether or not such property is then entitled to exemption will depend upon the law and facts applicable to that particular situation.