and the county treasurer shall collect and enforce such taxes, in the same manner as state and county taxes are estimated, entered, collected and enforced.

It is my opinion, therefore, that the only levy which can be validly made under said section 15 as it now exists is the levy authorized to be made by the board of county commissioners which is county wide. In this connection, I call attention to the word "respectively" used near the close of the quotation of a portion of section 15 in the early part of this opinion. It is found in that part of the section purporting to authorize the common council of the city, the board of commissioners of the county, and the several boards of trustees of the towns to levy a tax, clearly intending to authorize each group to levy a tax co-extensive with its territorial jurisdiction. The word is not particularly important in view of the conclusion to which I have come except that it shows clearly with reference to its context that the tax to be levied by the board of commissioners is county wide, including the city, the towns and the country outside of the city and the towns.

PUBLIC INSTRUCTION, DEPARTMENT OF: Schools.
License in physical education required of all coaches.

Hon. Grover Van Duyn,
Asst. Supt. of Public Instruction,
Department of Education,
Indianapolis, Indiana.

Dear Mr. Van Duyn:

This will acknowledge receipt of your letter of August 6, in which you submit the following question:

"Pursuant to section 4 of the Acts of 1923, page 36, the State Board of Education in its official meeting on June 2, 1933, passed the following recommendation:

'It is recommended that beginning with the school year of 1934-1935, all coaches of interscholastic athletics in commissioned high schools be required to hold a license or permit in physical education."

"Pursuant to this action, are coaches in inter-scholastic athletics in commissioned high schools, who were in
service at the time of the action, required to hold a license or permit in physical education?"

In regard to this question your attention is directed to section 28-4204 Burns’ Indiana Statutes, Annotated, 1933 Revision, which reads as follows:

“All details not provided for in this Act connected with the licensing of regular public school employees (the requirements as to academic and professional preparation for each kind and grade of license issued, the conversion of one kind of license into another kind, the issuing of permits to teach a high school branch related to branches for which the teacher holds a license, the accrediting of teacher-training institutions, the issuing of licenses on credentials, the exchange and renewal of licenses, the indorsement of licenses of other states, the acceptance of credentials from institutions of other states, the kind and grade of license required for given positions, the size of elementary school requiring a principal with a principal’s license, etc.) shall be determined, on the recommendation of the state superintendent, by the State Board of Education.”

You will note that the above statute provides that the State Board of Education shall determine both the kind and grade of license required for given positions. Since one employed to coach athletics is an employee of the public school corporation, it is my opinion that the State Board of Education has authority under the above statute to require that such employee hold a license or permit in the line of work for which he is employed.

It has been held by the supreme court of our state that:

“Under the laws of this state no person can be employed or permitted to teach in our common schools in the absence of his holding some grade of license required or provided for by the statute, although his learning and qualifications be conceded.”

State ex rel. v. Bradt, 170 Ind. 480.

In view of this ruling, I think the requirement of the State Board of Education is a valid one and binding upon all teachers who are employed to teach the subject covered by the regulation.