the present trend it is possible that new liabilities will be imposed upon such municipalities. It is likewise true that the legislature may remove the exemption from liability and thereby subject municipal corporations to new obligations.

LABOR, DIVISION OF: Child labor—certificates—must procure from authorities in place of resident and place of employment.

February 15, 1938.

Mrs. Mary L. Garner, Director,
Bureau of Women and Children,
Division of Labor,
Room 404, State Capitol,
Indianapolis, Indiana.

Dear Madam:

Receipt is acknowledged of your request for an official opinion in answer to the following questions:

"1. May a city superintendent of schools issue certificates to minors who reside in the city but work in the county?

"2. May a county superintendent issue certificates to minors who reside in the county but are employed in a city situated in the county?

"3. If a minor resides in one county but is employed in another, commuting daily, shall he secure his certificate in the county of his residence, the county where he is employed, or both?

"4. Where a minor resides in another state but is employed in Indiana, commuting daily, it has been the policy of the bureau to require a certificate from each state. Should this policy be continued?"

Your attention is called to section 28-519 Burns' Indiana Statutes Annotated, 1933, which recites in part as follows:

"It shall be unlawful for any person, firm or corporation to hire or employ or permit any minor between the ages of fourteen (14) and eighteen (18) years to work in any gainful occupation until such person, firm or corporation shall have secured and placed on file in the
office of such person, firm or corporation a certificate issued by the issuing officer as hereinafter defined, of the school corporation in which said minor resides... The issuing officer in all cities and incorporated towns having boards of school trustees shall be the superintendent of the schools of such city or such incorporated town or some person designated by him in writing so to act, and in all other school corporations the issuing officer shall be the county superintendent of schools or some person or persons designated by him in writing so to act..."

Under these provisions it has been held by this office that a certificate could be issued for a minor only by the issuing officer authorized to do so in the particular school corporation where the minor resided (See opinion of U. S. Lesh, Attorney General, addressed to Industrial Board under date of February 11, 1924). However, in 1935 the General Assembly enacted a statute supplementing the above sections as follows:

"Sections eighteen to twenty-eight (Sec. 28-518—28-528), both inclusive of the above entitled Act, as heretofore or hereafter amended, shall apply to all minors now or hereafter employed or seeking employment in the State of Indiana, irrespective of the place of domicile, residence, or habitat of such minors, and, in the case of all minors who seek employment in Indiana, the proper school and other public authorities of the city, town, township, or county in which such minors seek employment, shall issue employment certificates or make examinations and furnish certificates relative to the proof of age, physical fitness or schooling, as the case may be, as required by section nineteen (sec. 28-519) of the above entitled Act. (Acts 1935, ch. 51, sec. 2, p. 148.); Burns' Indiana Statutes Annotated, 1933, sup. sec. 28-533."

Section 5 of said Act recites:

"All laws and parts of laws in conflict with the above entitled Act, as the same exists after the passage of this Act, are hereby repealed."

It will thus be seen that the territorial jurisdiction of the issuing officer has not been changed by the above quoted sec-
tions. However, it is provided that the minor's certificate must issue from the proper authority of the school corporation in which he seeks employment.

The question now arises; must he also continue to secure a certificate from the proper authority in his place of residence?

In construing this section it becomes necessary to examine the title of the Act to determine the intent of the Legislature.

"If the language of a statute is ambiguous or doubtful, reference may be made to its title in ascertaining the legislative intention."

Miles v. Dept. of Treasury, 209 Ind. 172, 184; Huff v. Fetch, 194 Ind. 570.

The title of this Act recites:

"An Act supplemental to an Act entitled 'An Act concerning the school attendance and the employment of minors, fixing penalties and repealing conflicting laws,' approved March 7, 1921, and all laws amendatory thereof."

It will be noted that the legislature designated this as a "supplemental Act." In the case of State, ex. rel. v. Day, 189 Ind. 243, an Act which was entitled "supplemental" was construed. The court said:

Page 249—"There is nothing to indicate that the legislature used the words "supplemental" in any sense other than as generally understood. Thus considered, it will be regarded as referring to 'that which is added to a thing to complete it.' 3 Bouvier Law Dictionary (Rawle's ed ed.) 3187. It means an addition which cannot be made in the form of an amendment. 'It is that which supplies a deficiency, adds to, or completes, or extends that which is already in existence, without changing or modifying the original.' McCleary v. Babcock, 169 Ind. 228, 233."

Although there is a repealing clause in this statute as above quoted, it recites that "all laws and parts of laws in conflict ..." It is my opinion that section 2, chapter 51, Acts of 1935 is not in conflict with the section first above quoted but is supplemental thereto.
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