"Except as provided in this section it shall be unlawful for any person, body, association, firm, corporation or other agency to solicit, disclose, receive, make use of, or to authorize, knowingly permit, participate in or acquiesce in the use of, any lists or names for commercial or political purposes of any nature, or for any purpose not directly connected with the administration of public assistance."

It would thus appear that our statutes are sufficiently broad as to comply with federal welfare requirements. I am informed that federal welfare authorities have, to date raised no question or objection concerning the attendance of a meeting of a county department of public welfare by a citizen or a group of citizens, and until such time as such an objection may be raised, there would appear to be no need to express an official opinion in this respect.

It is, therefore, my opinion that the board of a county welfare department is required to allow attendance at its board meetings of a citizen or group of citizens outside of the department and that the question of reimbursement under the federal welfare laws must be determined by federal authorities.

OFFICIAL OPINION NO. 37

July 14, 1964

Mr. B. B. McDonald, State Examiner
State Board of Accounts
912 State Office Building
Indianapolis, Indiana

Dear Mr. McDonald:

This is in response to your letter wherein you request an Official Opinion. Your specific request is stated as follows:

"In the redemption of property from tax sale held pursuant Article VI, Chapter 280, Acts 1963, is an owner required to pay the percentages stated in Section 702 of that Act on a surplus received by a county treasurer at such sale?"
A similar question was raised in 1945 O. A. G., pages 132, 134, No. 25, in which the Attorney General concluded that the redemptioner was required to pay the percentages applicable to the full purchase price.

This same question was before the court in Watson v. Bagaloff et al. (1956), 127 Ind. App. 99, 106, 135 N. E. (2d) 736, where the court held that the redemptioner must pay the applicable amounts upon the total delinquent taxes, interests and costs rather than the full purchase price. The court stated:

"However, construing the various statutes together any attempt to hold that the penalty may be measured upon the basis of the purchaser's bid which could be far in excess of the amount of the legal taxes, penalties, interests and costs, and could even be far in excess of the value of the property would be contrary to the powers granted by the statutes to county treasurers and in conflict with Art. 1, Secs. 8 and 9, cl. 4 of the U. S. Constitution, and Article 10, Sec. 1 of the Constitution of Indiana, all of which provide for uniformity of taxation, and would render delinquent taxpayers subject to arbitrary, discriminatory, and what in any case could amount to confiscatory taxation, and would make possible the acquisition of all property of delinquent taxpayers if a purchaser chose to make a bid at a tax sale high enough so that the taxpayer could in no event redeem the same by reason of a penalty which could bear no relation to the amount of the lawful delinquent tax charges, penalties, interests and costs which he owed to the government."

The statute under consideration in the 1945 O. A. G., page 132, No. 25, supra, and in Watson v. Bagaloff, supra, was Acts of 1919, Ch. 59, Sec. 270, as found in Burns' (1961 Repl.), Section 64-2212. It provided as follows:

"The owner or occupant of any land sold for taxes, or any other persons having an interest therein, may redeem the same at any time during the two [2] years next ensuing, in the following manner: If redeemed within six [6] months from day of sale, he shall pay
to the county treasurer, for the use of the purchaser, his heirs or assigns, the full sum of the purchase-money named in his certificate, and all the costs of sale, together with ten per cent [10\%] in addition; if redeemed after six [6] months and within one [1] year, he shall pay, in like manner, the purchase-money, together with costs and fifteen per cent [15\%] in addition; if redeemed after one [1] year and within two [2] years, he shall pay, in like manner, the purchase-money, together with costs and twenty-five per cent [25\%] in addition, and he shall also pay all taxes which have been paid thereon, with interest at the rate of six per cent [6\%] per annum on such taxes, and, in case the party purchasing the land, or his assigns, fails to take a tax deed for the lands so purchased within six [6] months after the expiration of the two [2] years, no interest shall be charged or collected from the redemptioner after that time."

The above statute, Acts of 1919, Ch. 59, Sec. 270, supra, was specifically repealed by the Acts of 1963, Ch. 280, Sec. 1002. However, the 1963 Legislature enacted a new section relative to the amount required for redemption, namely the Acts of 1963, Ch. 280, Sec. 702, as found in Burns' (1964 Supp.), Section 64-2277, which reads as follows:

"The amount required for redemption shall be as follows:

"1. If redeemed within six [6] months from date of sale, the purchase price named in the certificate of sale, together with ten per cent [10\%] of such amount in addition; or

"2. If redeemed after six [6] months and within one [1] year from date of sale, the purchase price named in the certificate of sale, together with fifteen per cent [15\%] of such amount in addition; or

"3. If redeemed after one [1] year from date of sale, the purchase price named in the certificate of sale, together with twenty-five per cent [25\%] of such amount in addition."
"In addition to the above, the amount required for redemption shall include all taxes and special assessments charged to the real property subsequent to those for which it was sold which have been paid by the purchaser, together with six per cent [6%] interest on such taxes and special assessment. At any time after redemption, upon presentation and surrender of the certificate of sale to the county auditor, said auditor shall issue a warrant on the county treasurer to pay the person surrendering the certificate the amount received by the treasurer for redemption. The county auditor shall endorse the certificate and preserve it as a public record. In case a certificate of sale is lost, payment may be made to the proper person in the manner herein provided upon the county auditor being fully satisfied, by due proof, of the existence of such certificate."

The two statutes are virtually the same. The first paragraph of the repealed statute is contained in the Acts of 1963, Ch. 280, Sec. 701, as found in Burns' (1964 Supp.), Section 64-2276. The repealed act stated that the amount required for redemption was based upon the "full sum of the purchase money named in the certificate." The amount necessary for redemption in Burns' 64-2277, supra, is "the purchase price named in the certificate of sale." The purchase price named in the certificate of sale is stated as "the amount for which the real property was sold." (Acts of 1963, Ch. 280, Sec. 610, as found in Burns' (1964 Supp.), Section 64-2264.)

The facts bring us within the rule stated in Department of Treasury v. City of Linton (1945), 223 Ind. 363, 367, 60 N. E. (2d) 948, in which the court held as follows:

"This line of cases above referred to existed when the 1937 amendment to the income tax law was being considered and was enacted by the legislature, and under a well established rule of statutory construction when a legislature uses language which has been given judicial interpretation, it will be presumed that the legislature intended the words to have the meaning given them by the court * * *"
Similar language may be found in the following cases:

Gentry v. State of Indiana (1945), 223 Ind. 459, 61 N. E. (2d) 641;

Evans v. State *ex rel.* Freeman (1905), 165 Ind. 369, 75 N. E. 651.

In 26 I. L. E. Statutes § 162, the rule is stated as follows:

"The re-enactment in a revising act of provisions substantially the same as those contained in the former statutes is a legislative adoption of their known judicial construction unless an intent to the contrary is clearly manifest."

In view of the foregoing rules of statutory construction and also in consideration of the language in the Wilson v. Bagaloff case, *supra*, indicating that another construction of the statute in question might well raise serious constitutional questions, I am of the opinion that the provisions of Burns' 64-2277, *supra*, do not require the owner or redemptioner to pay the percentages set out upon a surplus received by the county at the sale of the property.

OFFICIAL OPINION NO. 38

July 17, 1964

Mr. James C. Courtney, Commissioner
Department of State Revenue
202 State Office Building
Indianapolis 4, Indiana

Dear Mr. Courtney:

I am replying to your letter of June 29, 1964, wherein you request my Official Opinion concerning the construction of Sections 302 and 704 of the "Adjusted Gross Income Tax Act of 1963" and more particularly the manner of calculating the amount of revenue to be placed in the "Property Tax Relief Fund" as provided for in Section 704. As recognized in your