

Chief

August 13, 1938.

Place in Miscellaneous
Auctions

Mr. Geo. B. Wilcox,
Tombstone, Arizona.

Dear Sir:

I have before me your letter of August 5th, 1938, requesting an opinion from this office as to whether or not war veterans and widows, who have claimed tax exemptions on their real estate, are entitled to vote in school elections upon questions of bond issues or special assessments.

Tax exemption up to a certain amount was granted to war veterans as a reward for service rendered to their country. Tax exemption was granted to widows to relieve them of the burden which they were ill able to bear. We do not think that the people of this state intended such exemption to be anything but this and certainly not a forfeiture of the common right to vote. This is made clear by the fact that although the exemption relieves the war veteran or widow from paying taxes to cover special assessments on bond issues voted, it does not exempt the property owned by them from execution should the bonds become delinquent and bond-holders bring foreclosure proceedings. This contention is abundantly supported by the authorities.

Section 13, Article 7, of Arizona Constitution;
Opinion of the Arizona Attorney General October 14, 1924;
Opinion of the Attorney General March 2, 1937;
20 C. J. 77;
142 Atl. 372;
149 S.W. 735;
64 So. 57;
251 S.W. 238;
195 S.W. 643;
36 So. 681;
57 S.W. 920.

Therefore, it is the opinion of this office that war veterans and widows who have claimed tax exemptions on their real estate are entitled to vote in school elections on questions upon bond issues or special assessments.

Yours very truly,

JOE CONWAY
Attorney General.

W. E. POLLEY,
Assistant Attorney General.

✓ EARL ANDERSON,
Special Assistant
Attorney General.