

March 6, 1939.

Mr. J. Mercer Johnson,  
County Attorney, Pima County,  
Tucson, Arizona.

**LAW LIBRARY**  
**ARIZONA ATTORNEY GENERAL**

Dear Mr. Johnson:

You have requested an opinion as to the construction to be given to section 2, article IX of Arizona Constitution with reference to ex-service men. So far as material to this discussion this section reads:

"There shall be further exempt from taxation the property of widows, honorably discharged soldiers, sailors, United States Marines, members of revenue marine service, and army nurses, residents of this state, not exceeding the amount of two thousand dollars, where the total assessment of such widow and such other persons named herein does not exceed five thousand dollars; provided, that no such exemption shall be made for such persons other than widows unless they shall have served at least sixty days in the military or naval service of the United States during time of war, and shall have been residents of this State prior to January 1, 1927."

A veteran claiming an exemption must possess the following qualifications in order to have his property exempt, that is:

1. Honorable discharge as a soldier, sailor, United States marine service, or army nurse.
2. Must be a resident of the State of Arizona during the year for which exemption is claimed.
3. Total assessment must not exceed five thousand dollars.
4. Shall have served at least sixty days in the military or naval service of the United States during time of war; and
5. Shall have been a resident of this State prior to January 1, 1927.

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We can find no basis for placing limitations on the exemption where such limitations are not expressed in the Constitution itself. The Constitution contains no provision that a veteran must have been a resident on January 1, 1927. It contains no requirement that a veteran must have been continuously a resident since prior to January 1, 1927. We are therefore of the opinion that if a veteran possesses the qualifications expressly set forth in the previous paragraph that he should be allowed his exemption.

With kindest personal regards, I am

Very truly yours,

JOE CONWAY,  
Attorney General.

LIN ORME, JR.,  
Assistant Attorney General.

EARL ANDERSON,  
Special Assistant  
Attorney General.