

April 6, 1939.

Mr. W.C. Truman,
County Attorney,
Florence, Arizona.

LAW LIBRARY

ARIZONA ATTORNEY GENERAL

Dear Mr. Truman:

We have your letter of April 4th wherein you state that Mr. Walter Hancock is an honorably discharged soldier who served in the World War, and who is at the present time and has been since the 1st day of August, 1937, a resident of the State of Arizona. You also state that Mr. Hancock resided in Arizona continuously from 1915 to 1925 except the time he was engaged in military service during the World War; that in 1925 he moved to New Mexico where he lived until August 1, 1937, when he returned to Arizona to reside, and you ask our opinion on the following question based upon the facts as above stated:

"We hereby request an opinion upon the above statement of facts as to whether or not the said Walter Hancock is entitled to an exemption under Section 3066 of the Revised Code of Arizona, 1928, and under Section 2, Article 9 of the Constitution, assuming that the value of the property in question comes within the statutory limit."

Section 2, Article IX of the State Constitution provides in part as follows:

"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. * * *"

Section 3066, Revised Code of Arizona, 1928 is to the same effect as the above quoted constitutional provision.

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You will note that the above mentioned constitutional provision and the statute referred to do not require continuous residence in the State of Arizona. The only conditions insofar as residence is concerned is that the veteran must be a resident of Arizona at the time he claims the exemption, and shall have been a resident of the State of Arizona prior to January 1, 1927.

In view of the above mentioned constitutional and statutory provisions it is our opinion that if Mr. Hancock was a resident of the State of Arizona prior to January 1, 1927, and is now a resident of the State and meets the other requirements set forth in the said constitutional and statutory provisions, he is entitled to the exemptions provided for in said section 2, Article IX of the State Constitution and Section 3066, Revised Code of Arizona, 1928.

Very truly yours

JOE CONWAY
Attorney General

EARL ANDERSON, ✓
Special Assistant
Attorney General.