

February 18, 1948

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

Mr. William H. Westover,  
Attorney at Law,  
Yuma, Arizona.

Dear Mr. Westover:

We have your letter of February 3, 1948, asking our opinion regarding the following question:

"A veteran of the first World War was called into service from Yuma County where he had resided for a number of years. By reason of his service and his residence he was entitled to the veteran's exemption provided by Sec. 2 of Art. IX of the State Constitution as it then existed, and claimed the same for a number of years. He then moved out of the state and established a residence elsewhere. He has now returned to this state, established residence and has made claim to his veteran's exemption and the County Assessor has asked me to advise him if he is entitled thereto."

We believe this question has been answered in the case of Pima County v. Weddle, 54 Ariz. 525, 97 Pac. (2d) 531, where Justice Ross said:

"Weddle, under the agreed facts, first came to the state to make it his home and was a resident from 1920 to 1926. In 1926 he went East, where he remained until 1932, when he returned and has since been a resident property owner and taxpayer of Arizona.

The provision of the Constitution exempting the property of veterans and others from taxation was voted by the electorate at the November, 1928, election. This exemption is, by the terms of the Constitution and laws, limited to those persons of the classes named (except widows) who were residents of the state on December 31, 1926, or prior to that date. Weddle's residence in the state both before and after the deadline fixed in the law qualifies him for the exemption. Con-

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tinuous residence before, up to and  
after January 1, 1927, is not essential  
under the law."

Following the reasoning in the above case we are of the opinion  
that the veteran referred to in your inquiry is entitled to the  
exemption.

Very truly yours,

EVO De CONCINI  
Attorney General

PERRY M. LING  
Chief Assistant  
Attorney General

PML:lh