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ARIZONA ATTORNEY GENERAL

April 25, 1952
Op. No. 52-115

Yes
4/28/52 ✓
Mrs. Margarite Harding Webb
County Assessor, Gila County
Globe, Arizona

Dear Mrs. Webb:

We have your letter of April 18 requesting an opinion from this office as to how long a World War II veteran must have lived in this State in order to be entitled to soldier's exemption.

Article 9, paragraph 2, of the Constitution, 1951 Cumulative Pocket Supplement, ACA 1939, so far as pertinent to your question, provides:

"(Tax Exemption.)-- * * * provided, that no such exemption shall be made for such persons other than widows unless they shall have served at least sixty (60) 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 September 1, 1945. * * * "

You will note from the above that a veteran, in order to be entitled to tax exemption must have been in some branch of the service of the United States Government at least sixty days during time of war, and that he was a resident of the State of Arizona prior to the 1st day of September, 1945.

In the case of Pima County v. Weddle, 54 Ariz. at page 527, our Supreme Court said:

" * * * 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. Continuous residence before, up to and after January 1, 1927, is not essential under the law. * * * (Emphasis supplied)

The above case was decided under the Constitution before it was amended, changing the date of residence, but the principle announced is now applicable.

It is for you to decide, as County Assessor, whether or not a veteran applying for tax exemption was a resident prior to the 1st day of September, 1945, as we quoted the Supreme Court, it is not essential a soldier claiming exemptions shall live in the State continuously after September 1, 1945.

Trusting the above answers your question, we are

Respectfully,

FRED O. WILSON
Attorney General

MAURICE BARTH
Assistant Attorney General

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