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February 2, 1953
Opinion No. 53-19
ARIZONA ATTORNEY GENERAL

TO: James J. Murphy,
Director of Veterans Affairs

RE: Procedure to be followed in obtaining
veterans' exemption for veterans
confined in hospitals.

QUESTION: Is it necessary that a veteran appear
in person before a county tax assessor
or his deputy in order to obtain a
veteran's exemption for taxation pur-
poses?

The opinion of this office as to the answer to the above question is based upon the following section of the Arizona Code Annotated 1939, as amended by Laws of 1951, Chapter 66, Section 1, which reads:

"73-303. Affidavit.-- A person claiming exemption from taxation under the provisions of section 2, article 9, constitution of Arizona, shall appear before the county assessor and make affidavit as to his eligibility, answering fully all questions appearing on a form provided by the county assessor for such purpose or otherwise propounded, but a person in the military service of the United States and absent from the state, or who is confined in a veterans' hospital or in any licensed hospital may make the required affidavit in the presence of any officer authorized to administer oaths upon a form obtained from the county assessor.
* * * (Emphasis supplied)

Therefore, in the light of the above quoted section, we are of the opinion that the county assessors of the respective counties of Arizona should furnish your office, upon request, the necessary forms, so that any veteran confined in a veterans' hospital, and otherwise qualified for exemption, could execute the affidavit without the necessity of appearing before the county assessor or his deputy.

ROSS F. JONES
Attorney General

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Attorney General