SEPTEMBER 13, 1959

Explanation of Veterans' State Tax Exemptions Given to Chapel

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total amount not exceeding Schedules Ball

total amount not exceeding \$5000. ANALYSIS "Section 1-1/4 of Articlex XIII, among other things exempts the property to the amount of \$1000 of certain qualified veterans and their widows, among others. How ever, one condition for quali-fication is that the claimant does not own property ex-ceeding \$5000 in value. In this connection, it reads: "this exemption shall not spply to any person named dollars (\$5000) or more, or where the wile of such sol-dier or sailor owns property of the value of five thousand dollars (\$5000) or more, or where the wile of such sol-dier or sailor owns property of the value of five thousand dollars (\$5000) or more, or more "In imposing this qualifi-cation that the exemption does not apply to any per-son named therein owning property of the value of \$500 or more, the Constitu-tion does not distinguish be-tween fealty or porsonality, or between tax exempt and therein congetty. "In determining entitle-"In determining entitle-

tween realty or porsonality, or between tax exempt and other property. "In determining entitle-ment to any of such exemp-tions in connection with the \$5000 property limitation, the test was said to be the value of all property, wheth-er taxable or not (see Ops. Cal, Atty, Gen. 8059 (May 11, 1932; State Board of Equilization's Assessor's Handbook Memo. 261-13, dated Sept. 1, 1955. "Thus, the stock and bonds, although exempt from taxation (R. & T. C. Sec. 212), and the money owned by the widow in question would be included in the determination of the \$5000 limitation, as would also any other real or per-sonal property owner by sonal property owner by

her. "Very truly yours, "Ralph N. Kleps, "Legislative Counsel "By "Edward F. Nowak, "Deputy Legislative Counsel"

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