

REFERENCE TITLE: Real Property Taxation Exemption

State of Arizona
Senate
Thirtieth Legislature
Second Regular Session

Las Cortes *DeCastillo*

S.C.R. 1007

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A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA RELATING TO TAXATION; PRESCRIBING EXEMPTIONS FOR PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER FROM REAL PROPERTY TAXATION; AMENDING ARTICLE 9, SECTION 2, CONSTITUTION OF ARIZONA, AS ENACTED BY LAWS 1967, THIRD SPECIAL SESSION, HOUSE CONCURRENT RESOLUTION NUMBER 1, AND REPEALING ARTICLE 9, SECTION 2, CONSTITUTION OF ARIZONA, AS ENACTED BY LAWS 1967, THIRD SPECIAL SESSION, SENATE CONCURRENT RESOLUTION NUMBER 2, AND ARTICLE 9, SECTION 2, CONSTITUTION OF ARIZONA, AS ENACTED BY LAWS 1967, THIRD SPECIAL SESSION, HOUSE CONCURRENT RESOLUTION NUMBER 3.

- 1 Be it resolved by the Senate of the State of Arizona, the House of
- 2 Representatives concurring:
- 3 1. The following amendment of article 9, section 2, Constitution
- 4 of Arizona, as enacted by Laws 1967, third special session, H.C.R. 1,
- 5 is proposed, to become valid when approved by a majority of the quali-
- 6 fied electors voting thereon and upon proclamation of the governor:
- 7 2. Property subject to taxation; exemptions
- 8 Section 2(A). There shall be exempt from taxation
- 9 all federal, state, county and municipal property. Prop-
- 10 erty of educational, charitable and religious associations
- 11 or institutions not used or held for profit may be exempt
- 12 from taxation by law. Public debts, as evidenced by the
- 13 bonds of Arizona, its counties, municipalities, or other

1 subdivisions, shall also be exempt from taxation. ALL
2 HOUSEHOLD GOODS OWNED BY THE USER THEREOF AND USED
3 SOLELY FOR NONCOMMERCIAL PURPOSES SHALL BE EXEMPT FROM
4 TAXATION, AND SUCH PERSON ENTITLED TO SUCH EXEMPTION
5 SHALL NOT BE REQUIRED TO TAKE ANY AFFIRMATIVE ACTION TO
6 RECEIVE THE BENEFIT OF SUCH EXEMPTION. ALSO, stocks of
7 raw or finished materials, unassembled parts, work in pro-
8 cess or finished products constituting the inventory of
9 a retailer or wholesaler located within the state and prin-
10 cipally engaged in the resale of such materials, parts or
11 products, whether or not for resale to the ultimate consumer
12 shall be exempt from taxation. This section shall be self-
13 executing.

14 Section 2(B). There shall be further exempt from
15 taxation the property of each widow, and each honorably
16 discharged airman, soldier, sailor, United States marine,
17 member of revenue marine service, nurse corps or of the
18 component of auxiliary of any thereof, resident of this
19 state, not exceeding the amount of two thousand dollars,
20 where the total assessment of such widow and such other per-
21 son does not exceed five thousand dollars; provided, that no
22 such exemption shall be made for such person other than a
23 widow unless such person shall have served at least sixty
24 days in the military or naval service of the United States
25 during World War I or prior wars, and shall have been a resi-
26 dent of this state prior to September 1, 1945.

27 There shall be further exempt from taxation the prop-
28 erty of each honorably discharged airman, soldier, sailor,
29 United States marine, member of revenue marine service, nurse
30 corps, or of the component of auxiliary of any thereof, resi-
31 dent of this state, not exceeding the amount of two thousand
32 dollars for the tax year 1969, the amount of one thousand
33 five hundred dollars for the tax year 1970, the amount of one
34 thousand dollars for the tax year 1971, and the amount of

1 five hundred dollars for the tax year 1972, where the
2 total assessment of such person named herein does not
3 exceed five thousand dollars; provided, that no such
4 exemption shall be made for such person unless he shall
5 have served at least sixty days in the military or naval
6 service of the United States during time of war after
7 World War I, and shall have been a resident of this state
8 prior to September 1, 1945; provided, that no such exemp-
9 tion shall be made for such person after the tax year
10 1972.

11 There shall be further exempt from taxation as here-
12 in provided the property of each honorably discharged
13 airman, soldier, sailor, United States marine, member of
14 revenue marine service, nurse corps or of the component
15 of auxiliary of any thereof, resident of this state, where
16 such person has a service-connected disability as determined
17 by the United States veterans administration, and where
18 the total assessment of such person does not exceed five
19 thousand dollars; provided, that no such exemption shall be
20 made for such person unless he shall have been a resident
21 of this state prior to September 1, 1945, or unless he shall
22 have been a resident of this state for at least four years
23 prior to his original entry into service as an airman, sol-
24 dier, sailor, United States marine, member of revenue marine
25 service, nurse corps or of the component of auxiliary of
26 any thereof. The property of such person having a compen-
27 sable service-connected disability exempt from taxation as
28 herein provided shall be determined as follows: (1) If
29 such person's service-connected disability as determined
30 by the United States veterans administration is sixty per
31 cent or less, the property of such person exempt from tax-
32 ation shall be determined by such person's percentage of
33 disability multiplied by the assessment of such person not

1 exceeding the amount of two thousand dollars; (2) If such
2 person's service-connected disability as determined by
3 the United States veterans administration is more than
4 sixty per cent, the property of such person exempt from
5 taxation shall not exceed the amount of two thousand dol-
6 lars.

7 There shall be further exempt from taxation the prop-
8 erty of each honorably discharged airman, soldier, sailor,
9 United States marine, member of revenue marine service,
10 nurse corps or of the component of auxiliary of any there-
11 of; resident of this state, not exceeding the amount of two
12 thousand dollars, where such person has a nonservice-
13 connected total and permanent disability, physical or men-
14 tal, as so certified by the United States veterans adminis-
15 tration, and where the total assessment of such person does
16 not exceed five thousand dollars; provided, that no such
17 exemption shall be made for such person unless he shall have
18 served at least sixty days in the military or naval service
19 of the United States during time of war after World War I,
20 and shall have been a resident of this state prior to
21 September 1, 1945.

22 THERE SHALL BE FURTHER EXEMPT FROM TAXATION THE PROP-
23 erty OF EACH WIDOW, RESIDENT OF THIS STATE, NOT EXCEEDING
24 THE AMOUNT OF TWO THOUSAND DOLLARS, WHERE THE TOTAL ASSES-
25 SMENT OF SUCH WIDOW DOES NOT EXCEED FIVE THOUSAND DOLLARS;
26 PROVIDED, THAT THE INCOME FROM ALL SOURCES OF SUCH WIDOW,
27 TOGETHER WITH THE INCOME FROM ALL SOURCES OF ALL CHILDREN
28 OF SUCH WIDOW RESIDING WITH HER IN SUCH WIDOW'S RESIDENCE
29 IN THE YEAR IMMEDIATELY PRECEDING THE YEAR FOR WHICH SUCH
30 WIDOW APPLIES FOR EXEMPTION, DID NOT EXCEED (1) THREE THOU-
31 SAND FIVE HUNDRED DOLLARS, IF NONE OF THE WIDOW'S CHILDREN
32 UNDER THE AGE OF TWENTY-ONE YEARS RESIDED WITH HER IN SUCH
33 WIDOW'S RESIDENCE, OR (2) FIVE THOUSAND DOLLARS, IF ONE OR

1 MORE OF THE WIDOW'S CHILDREN RESIDING WITH HER IN SUCH
2 WIDOW'S RESIDENCE WAS UNDER THE AGE OF TWENTY-ONE YEARS,
3 OR WAS TOTALLY AND PERMANENTLY DISABLED, PHYSICALLY OR MEN-
4 TALLY, AS CERTIFIED BY COMPETENT MEDICAL AUTHORITY AS PRO-
5 VIDED BY LAW; AND PROVIDED, FURTHER THAT SUCH WIDOW RESIDED
6 WITH HER LAST HUSBAND IN THIS STATE AT THE TIME OF HIS
7 DEATH IF SHE WAS NOT A WIDOW AND A RESIDENT OF THIS STATE
8 PRIOR TO JANUARY 1, 1969.

9 THERE SHALL BE FURTHER EXEMPT FROM TAXATION THE
10 RESIDENCE OF EACH PERSON SIXTY-FIVE YEARS OF AGE OR OLDER,
11 OR THE RESIDENCE JOINTLY OWNED BY A HUSBAND AND WIFE EITHER
12 OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OLDER, NOT EXCEEDING
13 THE AMOUNT OF TWO THOUSAND DOLLARS OF ASSESSED VALUATION,
14 IF:

15 1. SUCH PERSON IS SINGLE OR MARRIED BUT LIVING ALONE,
16 HAD AN INCOME FROM ALL SOURCES, IN THE YEAR IMMEDIATELY
17 PRECEDING THE YEAR FOR WHICH SUCH PERSON APPLIES FOR EXEMP-
18 TION, OF LESS THAN THREE THOUSAND FIVE HUNDRED DOLLARS AND
19 THE ASSESSED VALUATION OF THE PROPERTY IS LESS THAN FIVE
20 THOUSAND DOLLARS.

21 2. SUCH PERSON IS SINGLE BUT LIVING WITH ONE OR MORE
22 LEGAL DEPENDENTS, OR SUCH PERSONS ARE MARRIED AND LIVING
23 TOGETHER OR WITH ONE OR MORE LEGAL DEPENDENTS, AND COMBINED
24 INCOME FROM ALL SOURCES, IN THE YEAR IMMEDIATELY PRECEDING
25 THE YEAR IN WHICH SUCH PERSON OR PERSONS APPLY FOR EXEMP-
26 TION, OF ALL PERSONS RESIDING IN THE RESIDENCE WAS LESS
27 THAN FIVE THOUSAND DOLLARS AND THE ASSESSED VALUATION OF
28 THE PROPERTY IS LESS THAN FIVE THOUSAND DOLLARS.

29 No property shall be exempt which has been conveyed
30 to evade taxation. The total exemption from taxation granted
31 to property owned by a person who qualifies for any exemp-
32 tion in accordance with the terms of this section 2(B) shall
33 not exceed two thousand dollars. This section shall be self-
34 executing.

1 Section 2(C). All property in the state not exempt
2 under the laws of the United States or under this consti-
3 tution, or exempt by law under the provisions of this
4 section shall be subject to taxation to be ascertained as
5 provided by law. This section shall be self-executing.

6 2. The repeal of article 9, section 2, Constitution of Arizona,
7 as enacted by Laws 1967, third special session, S.C.R. 2, is proposed,
8 to become valid when approved by a majority of the qualified electors
9 voting thereon and upon proclamation of the governor:

10 Article 9, section 2, Constitution of Arizona, as
11 enacted by Laws 1967, third special session, S.C.R. 2,
12 relating to property subject to taxation, is repealed.

13 3. The repeal of article 9, section 2, Constitution of Arizona,
14 as enacted by Laws 1967, third special session, H.C.R. 3, is proposed,
15 to become valid when approved by a majority of the qualified electors
16 voting thereon and upon proclamation of the governor:

17 Article 9, section 2, Constitution of Arizona, as
18 enacted by Laws 1967, third special session, H.C.R. 3,
19 relating to property subject to taxation, is repealed.

20 4. The proposed amendment (approved by a majority of the members
21 elected to each house of the legislature, and entered upon the respec-
22 tive journals thereof, together with the ayes and nays thereon) shall be
23 by the secretary of state submitted to the qualified electors at the
24 next regular general election (or at a special election called for that
25 purpose), as provided by article 21, Constitution of Arizona.