

## Opinions to State Tax Commission.

TAXATION—EXEMPTIONS ALLOWED SHOULD BE  
TAKEN AFTER ASSESSED VALUATION IS  
FIRST ASCERTAINED.

Tallahassee, Fla., January 29, 1917.

*The Tax Commission,  
Tallahassee, Florida.*

Gentlemen:

Replying to your verbal inquiry of this date, I beg to say that in my opinion the exemption allowed under Section 9, of Article IX, of the Constitution of this State to every widow that has a family dependent upon her for support and every person who is a bona fide resident of this State and has lost a limb or been disabled in war or by misfortune, should be allowed and taken from the assessed value of the property of such person.

Thus construed the matter would be handled in this way: find first the value for the purposes of taxation of the property of such person or persons and subtract from this value the amount of the exemption allowed under this constitutional provision.

Respectfully submitted,

T. F. WEST,

Attorney General.