

Replying to your inquiry, I beg to advise that it is my opinion that Section 1208b, Compiled Laws of 1914, places the duty upon the County Judge to exercise supervision or control of dependent and delinquent children, and that Sections 1208d, 1208j and 1208l provide the manner in which such duty may be performed.

The Attorney General is not authorized to officially advise in matters of this kind and therefore what is said in this letter cannot be regarded as an official expression from this office.

Yours very truly,

T. F. WEST,

Attorney General.

## TAX EXEMPTIONS UNDER CONSTITUTION.

Tallahassee, Fla., July 21, 1917.

My Dear Sir:

Yours of the 18th instant has been received.

I note your inquiry as follows:

"Section 431 paragraph seven revised statutes reads as follows:

"There shall be exempt from taxation property to the value of two hundred dollars to every widow dependent upon her own exertions, and to every person who has lost a limb or been disabled in war or by misfortune to that extent that it disqualified him from the performance of manual labor."

"Please advise me at your earliest convenience if this law applies to persons residing in other States and owning property in this State."

The constitutional provision on this subject is Section 9 of Article IX of the Constitution as amended at the general election of 1916 and reads as follows:

"Section 9. There shall be exempt from taxation property to the value of five hundred dollars to every widow that has a family dependent on her for support, and to every person who is a bona fide resident of the State and has lost a limb or been disabled in war or by misfortune."

The latest statute on this subject is paragraph 7, of Section 4, of Chapter 5596 of the Acts of 1907, reading as follows:

"Seventh, There shall be exempt from taxation property to the value of two hundred dollars *in the county in which she resides*, to every widow dependent upon her own exertions, and to every person who has lost a limb or been disabled in war or by misfortune, and dependent upon their own exertions to that extent that disqualifies him or her from the performance of manual labor."

The constitutional provision increasing the amount of the exemption to \$500 is of course controlling as to the amount, but the statute quoted above in providing that the exemption should be given "in the county in which she resides" shows conclusively that the legislature understood that the exemption would be given to residents only of the State, and in my opinion you would be warranted in allowing this exemption to residents of the State only.

The Attorney General, as you know, is not authorized to officially advise county officers and, therefore, this letter cannot be regarded as an official expression from this office.

Yours very truly,

T. F. WEST,

Attorney General.