

TAXATION—EXEMPTION FROM TAXATION OF
DISABLED PERSONS.

Tallahassee, Fla., June 15, 1917.

*Honorable Sidney J. Catts, Governor,
Tallahassee, Florida.*

Dear Sir:

Your letter with copy of communication from Mr. J. C. Roquemore of Lakeland, Florida, describing his condition and inquiring if he is exempt from the payment of taxes in this State, has been received.

The exemption allowed in this State is under the provisions of Section 9 of Article IX of the Constitution, which reads as follows:

"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."

It would seem that Mr. Roquemore probably comes within the class defined by this constitutional provision.

Very respectfully,

T. F. WEST,

Attorney General