previously made and which was lawful at the time it was made.

OFFICIAL OPINION NO. 39

April 28, 1948.

Hon. C. E. Ruston,
State Board of Accounts,
304 State House,
Indianapolis 4, Indiana.

Dear Sir:

I acknowledge receipt of your letter of April 12, 1948 requesting my official opinion upon the following questions:

"1. May a person defined in Chapter 352, Acts of 1947 claim the exemption on property he or she owns in a county other than the county in which he or she resides?

"2. If the answer to question one (1) is in the affirmative, must the person file his affidavit with the county auditor of such other county?

"3. If your answer to question 2 is in the negative what procedure must the applicant for exemption follow to gain his exemption in a county other than in the county of residence?"

The statutes to which you refer are as follows:

"That any person who shall have served in the military or naval forces of the United States during any of its wars, and who shall have been honorably discharged therefrom, and who is disabled with a service-connected disability of ten per cent or more, as evidenced by a letter or certificate from the Veterans' Administration, or its successor, and the widow of any such person who shall have served in the military or naval forces of the United States during any of its wars, shall have the amount of two thousand dollars deducted from his or her taxable property: Provided, That this said exemption shall not bar recipient thereof
from receiving benefits from any other exemption, or exemptions which he or she may be entitled to under the laws of the State of Indiana.” (Chapter 352, Acts 1947.)

“That section 2 of the above entitled act be amended to read as follows: Section 2. Any person desiring to avail himself or herself of the provisions of this act, shall, between the first day of March and the first Monday in May, inclusive, of each year, file with the county auditor of the county wherein he or she is resident, a sworn statement that he or she is entitled to the provisions of this act. At the same time, the applicant for this exemption shall submit for the county auditor’s inspection his or her letter, or certificate or check for disability compensation from the Veterans’ Administration, or its successor: Provided, That in case any person entitled to the benefits of this act shall be under guardianship, the guardian shall file such sworn statements as herein provided.” (Chapter 63, Acts 1947.)

These statutes are amendments of Section 64-223 and 64-224, Burns’ 1943 Replacement.

It will be noted that the exemption granted by Chapter 352 is not limited in its application to any county of the State but provides in mandatory language that those eligible shall have $2,000 deducted from their taxable property. Chapter 63 merely provides the method or mechanics by which this is to be accomplished by requiring the filing of a sworn statement with the County Auditor of the county wherein the disabled veteran resides and the presentation to him of the letter, certificate or check from the Veterans’ Administration as a condition precedent to the claim of exemption. This paragraph concerns the procedure for obtaining the exemption and not the substantive right to the exemption. It is not inconsistent with the right to apply the exemption to property in a county other than that of the veteran’s residence for the County Auditor of the county of residence could certify as to the filing of the claim and the exhibition to him of the document evidencing the disability. This certificate could be transmitted to the County Auditor of any other county in
which claim of exemption is desired. It may possibly be that
the General Assembly did not think it was necessary to risk
the loss of the Veterans' Administration's letter of certificate
or disability check by sending it to the Auditor of counties
other than that of the veteran's residence.

I am, therefore, of the opinion that the exemption allowed
in Chapter 352 of the Acts of 1947 may be claimed against
property owned in a county other than a county in which the
disabled veteran, claiming the exemption, resides. I am
further of the opinion that the person claiming the exemption
need file his affidavit only with the County Auditor of the
county of his residence and that upon the transmittal of satisfac-
tory proof that he has complied with Section 2 in the
county of his residence, the Auditor of any other county should
allow the exemption against the property of the disabled
veteran in that county to the extent of the balance remaining
after deducting any part of the exemption previously allowed.
I am further of the opinion that the County Auditor where
the exemption is claimed may make reasonable requirements
to insure against allowance of more exemption than the stat-
ute authorizes.

OFFICIAL OPINION NO. 40

May 3, 1948.

Hon. John D. Pearson,
Insurance Commissioner,
State House,
Indianapolis, Indiana.

Dear Mr. Pearson:

I have your letter of March 2, 1948, which reads as follows:

"Attached please find proposed filing of the American Casualty Company by which they propose that
when any auto risk is assigned to the company the classification shall be that of Class 'B' and carry the
rate prescribed by such Class 'B' classification.

"May we request an opinion as to the authority to accept such automatic classification by reason of such assignment under the provisions of the Indiana Auto