

the qualifications prescribed by the last two (2) cited statutes. Section 63-106 Burns' 1943 Replacement, *supra*, requires that the application be made upon a form prescribed by the board. It may safely be assumed that the Legislature intended the application form to give the pertinent information required by the statute showing such applicant is qualified to take an examination for the purpose of securing a license to practice as an architect.

Under the foregoing authorities, I am of the opinion the board does not have the power or authority to waive the requirement that the application be made upon a form prescribed by the board, which would include the filling out of the form prescribed by the board. I am therefore of the opinion an applicant for a license to practice as an architect in this State must fill out the form prescribed by the board and that the requirements of the statute are not met by just making a general reference to the applicant's qualifications as contained in some record of some non-State agency.

OFFICIAL OPINION NO. 80.

August 2, 1945.

Hon. William C. Stalnaker, Director
 Department of Veterans Affairs,
 Room 212, State House,
 Indianapolis 4, Indiana.

Dear Sir:

I have your letter of recent date in which you ask an official opinion upon the following question:

"Section 1 of Chapter 175 of the Acts of 1927 provide a tax exemption for a disabled veteran; Section 1 of Chapter 95 of the Acts of 1941 also provide an exemption for a discharged veteran with a service connected disability. Both of the above acts have been held by the Attorney General's official opinion of 1941, page 73, to the effect that if a veteran is drawing more than 10 per cent he is entitled to both exemptions, that is: \$2,000.00.

“The specific question to be determined by your department is: Wherein an officer has been retired for a physical disability, is he entitled to either of the above exemptions, or both?”

Section 1, Chapter 254 of the Acts of 1943, (Sec. 59-1007a, Burns' 1943 Repl.) as amended by Section 1 of Chapter 141 of the Acts of 1945, effective March 5, 1945, and reported at page 225 of the printed pamphlets of the Emergency Acts for the year 1945, provides as follows:

“That all persons who have served, or are now serving, or who may hereafter serve as a part of the armed forces of the United States in the present war with Germany, Italy, Japan, or any of its allies, and any person who served in the active military or naval service on or after September 16, 1940, and prior to the termination of the present war, and who shall have been discharged or released therefrom under conditions other than dishonorable, and the wives, widows, and children of such persons heretofore mentioned, who are residents of the State of Indiana, shall have and are hereby given all the rights and privileges now held and enjoyed by soldiers, sailors, nurses and/or other veterans, their wives, widows, and children, of the first world war, under existing statutes or under any statute which may hereafter be enacted.”

Prior to the enactment of the above statute in 1943 and its amendment in 1945, there were in force and effect two statutes concerning tax exemptions for disabled veterans. Section 1 of Chapter 175 of the Acts of 1927, the same being Section 64-205, Burns' I. S. A., 1943 Repl., provides as follows:

“Any honorably discharged soldier, sailor, marine or nurse who shall have served ninety (90) days or more in the military or naval forces of the United States, and who is totally disabled as evidenced by pension certificate or the award of compensation, and the widow of any such soldier, sailor or marine, may have the amount of one thousand dollars (\$1,000) deducted from his or her taxable property, providing the amount of

taxable property as shown by the tax duplicate shall not exceed the amount of five thousand dollars (\$5,000), and the amount remaining after such deduction shall have been made shall constitute the basis for assessment and taxation: Provided, further, That the age of sixty-two (62) shall constitute the basis of total disability for any pensioner."

Also, Section 1 of Chapter 95 of the Acts of 1941, the same being Section 64-223 of Burns' I. S. A. 1943 Repl., provides as follows:

"Any honorably discharged soldier, sailor, marine or nurse who shall have served in the military or naval forces of the United States between the dates of April 6, 1917, and November 11, 1918, and who was disabled with service-connected disability of ten (10) per cent or more, as evidenced by a letter or certificate from the Veterans' Administration, or its successor, and the widow of any such soldier, sailor or marine, shall have the amount of one thousand dollars (\$1,000) 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."

Under the two statutes last quoted above, which were in existence prior to the 1945 Act, the benefits of said Acts were only extended to certain *honorably discharged soldiers, sailors, marines, etc.*, who had suffered certain service-connected disabilities. However, under the first quoted statute as last amended in 1945, the Legislature has clearly stated that "*any person* who served in the *active* military or naval service on or after September 16, 1940, and prior to the termination of the present war, and who shall have been *discharged* or *released* therefrom under conditions other than dishonorable, * * * shall have and are hereby given all the rights and privileges now held and enjoyed by soldiers, sailors, nurses and/or other veterans, their wives, widows and children, of the first world war, under existing statutes or under any statute which may hereafter be enacted." (My italics.)

Chapter 141 of the Acts of 1945 must be construed in *pari materia* with Chapter 175 of the Acts of 1927 and Chapter 95 of the Acts of 1941.

C. I. & L. R. R. Co. v. Downey (1937), 103 Ind. App. 672, 679;
1945 Ind. O. A. G., p. —, No. 66 (Released July 17, 1945).

When so construed, it is apparent that the Legislature intended to give certain veterans, including *any person* who has served in the *active* military or naval service on and after September 16, 1940, and who has been discharged or released from such active service under conditions other than dishonorable, the same tax exemptions now accorded under prior laws to honorably discharged soldiers, sailors, marines, etc., who had sustained certain service-connected disabilities. (See 1945 Ind. O. A. G., p. —, No. 66).

If, therefore, the officer in question has been retired from active military or naval service in the present war because of a service-connected disability under conditions other than dishonorable, then he is entitled to the tax exemptions allowed by Chapter 175 of the Acts of 1927 and Chapter 95 of the Acts of 1941, provided, however, that he complies with the other requirements of said statutes.

If such officer is totally disabled, he is entitled to the tax exemptions allowed by both of said statutes, provided that he meets the other requirements of such statutes. (1941 Ind. O. A. G., p. 73.) If such officer is not totally disabled, but has a service-connected disability of 10% or more, then he is only entitled to the tax exemption allowed by Chapter 95 of the Acts of 1941, provided that he meets the other requirements of said statute.