

(For) SCR1011 - Proposition 130 - constitutional property tax exemptions

America's disabled veterans have given so much to this country, and it is time that Arizona honors the promises currently in the Arizona Constitution and restores the disabled veterans property tax exemption by voting YES on Proposition 130.

This property tax exemption has been inactive and as County Assessors we have been instructed by the courts to not provide it due to the fact that as written it only applies to disabled veterans who were Arizona residents before entering armed service. Proposition 130 applies this exemption to all disabled veterans who become Arizona residents and means that we will now be able to grant disabled veterans the property tax relief found in the Arizona Constitution.

Proposition 130 also provides flexibility for the future. It cleans up similarly problematic language in the property tax exemption for Arizona's widows and widowers and allows future legislatures and governors to adjust the exemption amount and income qualifications for these property tax relief programs to best suit the needs of our communities.

We urge you to vote YES on Proposition 130 so we can honor those who gave so much to our country and implement sensible property tax relief policy for the future.

Suzanne Droubie, Pima County Assessor, Pima County Assessor's Office, Tucson

Our veterans make extraordinary sacrifices to preserve our freedoms. During their service, some of our heroic veterans suffer permanent disabilities. Arizona's constitution recognizes the extraordinary sacrifices our disabled veterans have made to our country and state. However, a defect in the language of Arizona's constitution caused a federal court to prohibit county assessors from accepting veterans' property tax exemptions.

Proposition 130 allows Arizona to do right by our veterans. A "YES" vote will allow our disabled veterans to claim residential property tax exemptions.

I respectfully request that you join me in supporting veterans by voting "YES" on Proposition 130.

Maricopa County Assessor Eddie Cook

Eddie Cook, Maricopa County Assessor, Gilbert

The Arizona Tax Research Association (ATRA) supports the passage of Proposition 130.

ATRA is a non-profit, non-partisan statewide taxpayer association that advocates for sound fiscal policies on behalf of Arizona taxpayers.

ATRA supports Proposition 130 because it restores the tax benefit provided to Arizona's disabled veterans that was struck down by the courts due to unconstitutional residency requirements. The exemption is provided to honorably discharged veterans and the amount of the exemption is based on the percentage of the veteran's service or nonservice connected disability as rated by the U.S. Department of Veterans Affairs. Furthermore, ATRA believes it is good tax policy to move these modest property tax exemptions for veterans, widows and widowers, and business personal property into state statute in order

(For) SCR1011 - Proposition 130 - constitutional property tax exemptions

to provide our State Legislature the flexibility to react when circumstances change.

Please join me in voting yes on Proposition 130.

Kevin J. McCarthy, President, Arizona Tax Research Association (ATRA), Gilbert

Kevin McCarthy, President, Arizona Tax Research Association, Gilbert

Proposition 130 is a simple fix that is long overdue for Arizona's 110,345 disabled veterans. Despite there being an exemption in the Arizona Constitution for these wounded warriors, this language has been inactive for years due to a technicality found by the courts.

This means that disabled veterans are coming to our counties asking for relief that is written down in the Arizona Constitution, and we have to turn them away today. But if we vote yes on Proposition 130, we can fix that technicality and restore property tax relief to those who have sacrificed so much for our country.

We are proud to stand alongside many county leaders, Republican and Democratic, and support Proposition 130's restoration of the disabled American veterans property tax exemption. Proposition 130 also allows for future adjustments to the amount and income qualifications for needed property tax relief programs helping the most vulnerable in our communities.

Please join us and vote YES on Proposition 130 to honor the promises of the Arizona Constitution and provide property tax relief to those who need it most.

Michael McCord, President, Arizona Association of Counties, San Tan Valley and Sarah Benatar, 1st Vice President, Arizona Association of Counties, Bellemont

This simple change to our state constitution will enable the state, when circumstances warrant, to eliminate property taxes on some Arizona residents, like widows and widowers, and those with permanent disabilities, particularly disabled veterans. This measure could mean the difference between someone being able to stay in their home after a serious loss or losing it. I support it and hope you will too.

Sydney Hay, Scottsdale

There are over 500,000 veterans who proudly call Arizona home, with at least 110,300 having sustained an injury while in uniform, resulting in a VA disability rating of 10%. While these selfless men and women all risked their lives to defend the freedoms we enjoy, those who have a disability paid a price for their service.

Before 1989, Arizona granted disabled veterans a property tax exemption for those who lived in Arizona before they began their service. Unfortunately, this exemption was invalidated by the Courts because it did not apply equally to all disabled veterans who call Arizona home.

Proposition 130 gives the voters the opportunity to re-activate the Disabled Veterans' Property Tax

(For) SCR1011 - Proposition 130 - constitutional property tax exemptions

Exemption by removing the residency requirement. By fixing this issue, and voting YES, you will be able to once again honor these veterans and provide them with some well-deserved relief for their service and sacrifice to our beautiful Arizona.

Vote YES on Proposition 130.

Matthew Shuman, Fmr. National Legislative Director, The American Legion, Scottsdale

Several changes to the current exemption laws are needed to effectively administrate the property tax exemption program. The current constitutional language is antiquated and several parts of it have been struck down by the courts. This proposal “cleans up” the current language and makes a substantial change to the Constitution, of allowing all Arizona resident widows, widowers, disabled persons and disabled veterans eligible to qualify for the exemption program. The proposed language also makes it clear as to what property shall be exempt from taxation, and what property may be exempt and to what degree as set by law.

Under the current language, widows and widowers must have been a resident of this state at the time of the spouse’s death. This requirement creates many inequities in the exemption program by not allowing Arizona resident widows and widowers an exemption just because their spouse died in another state.

A similar residency requirement for disabled veterans is in the current Constitution. The veteran must have entered the service from Arizona to qualify. In 1990 this residency requirement for Arizona veterans was determined to be unconstitutional by the Arizona Court of Appeals and therefore the veteran exemption is now completely ignored. This court decision could potentially affect widows and widowers in the same manner if not corrected by the passage of this initiative.

During my last two terms in office, I was successful in getting this initiative introduced six times. After my retirement in 2020, the Assessor’s Association continued to support this effort until it was finally passed by the Legislature this year.

I ask that you join with me and vote yes on Proposition 130.

Joseph Wehrle, Yuma County Assessor 1992-2020, Yuma

Vote YES on Proposition 130 to give disabled veterans the property tax relief they deserve.

Proposition 130 fixes an imbalance in the Arizona Constitution that excludes veterans from receiving a property tax exemption intended by the Constitution. Currently, the Arizona Constitution allows a \$4,188 property tax exemption to the following individuals:

1. Widows and widowers if they were Arizona residents as of 1969.
2. Those who are totally and permanently disabled.

Before 1989, the Arizona Constitution also allowed a property tax exemption for disabled veterans if they were a resident of Arizona before deployment. However, during the 1980s, both the United States Supreme Court and an Arizona Court ruled that this residency requirement violated the U.S. Constitution.

(For) SCR1011 - Proposition 130 - constitutional property tax exemptions

The result is that disabled veterans cannot receive the property tax exemption that the Arizona Constitution permits.

Proposition 130 will remove the requirement of residency before deployment, enabling veterans to once again qualify for the property tax exemption that is already in the Arizona Constitution. The Proposition also removes the residency requirement for widows and widowers, providing certainty that their property tax exemption will remain.

Arizona voters should support our disabled veterans and vote YES on Proposition 130.

LtCol (Ret) Kathy Lowrey Gallowitz, Founder & CEO, Vanguard Veteran, Rio Verde

Voting YES on Proposition 130 is an important step for us as Arizonans to honor the commitments we have made to our veterans. Having worked for an Assessor's Office, I witnessed first-hand disabled veterans come up to us and ask about a property tax relief program that is in our Arizona Constitution but that we have not been legally allowed to administer since the Supreme Court of the United State's Hooper v. Bernalillo County Assessor 1985 case.

We can't administer this program because the language as written restricts the disabled veterans exemption to only to apply to veterans who were residents of Arizona before they entered service. When my grandparents served in the Navy and Army, they served all Americans and moved quite often. All of our American veterans with disabilities should be welcome to call Arizona home and be honored for their service.

A YES vote on Proposition 130 honors Arizona's promises and cleans up language so that we can make property tax relief programs work for our most vulnerable residents like the fact that an exemption for widows and widowers currently only applies if you were an Arizona resident in 1969 or earlier. Please vote yes on this common sense tax policy change.

Ryan Boyd, Phoenix