

of the ad valorem property taxes would occur prior to the date they would become owing.

Therefore, in answer to your question, Act No. 322, P.A. 1941, required the Auditor General to cancel current ad valorem assessments on the federally acquired property for the year 1966 since the requirements of this act were neither repealed nor modified by Act No. 288, P.A. 1966.

FRANK J. KELLEY,
Attorney General.

670922.3

TAXATION: Soldier and Sailor Homestead Exemption.

Members of the Michigan Army and Air National Guard called to active military service of the United States by the President of the United States during civil disturbances in Michigan are entitled to the benefits of the homestead exemption of soldiers and sailors of the federal government subject to the statutory limitations of such exemption.

No. 4608

September 22, 1967.

Mr. Allison Green, State Treasurer
Bureau of Local Government Services
1116 S. Washington Avenue
P. O. Box 360
Lansing, Michigan

By letter of August 12, 1967 you have inquired as to the eligibility for Veterans' Homestead tax exemption of members of the Michigan National Guard who were called to active military service of the United States during the recent civil disturbances in Michigan.

You have called attention to subdivision 11(e) of § 7 of the General Property Tax Law which provides exemption for

“(e) All real estate to the value of \$2,000.00 used and owned as a homestead by any soldier or sailor of the federal government who shall have entered service or who served after December 31, 1939, including all taxes assessed on such real estate during the periods of such service after December 31, 1939, and for 1 year thereafter; and if such soldier or sailor shall have died in line of duty and not as the result of his own misconduct while in such service, for 1 year after such death. No exemption granted in this paragraph shall be denied for any year of service or the 1 year thereafter for the reason that such soldier or sailor acquired such homestead subsequent to the tax day of such year.”

By virtue of authority conferred upon the Secretary of Defense by the President of the United States under the provisions of Executive Order 11364, dated July 24, 1967, all units of the Michigan Army and Air National Guard except Headquarters and Headquarters Detachment Michigan Army National Guard, Headquarters Michigan Air National Guard and 1st Battalion (Nike-Herc) 177th Artillery, were called to active military service of

the United States effective as of 2320 hours, Eastern Daylight Time, 24 July 1967.

The various units of the Michigan National Guard were released from active duty on July 26, 1967, August 2, 1967 and August 9, 1967.

The veterans' homestead tax exemption refers to soldiers and sailors, which are defined by subdivision 11(k) as

"* * * persons of either sex and shall include any persons serving in the armed forces of the United States * * *."

It would appear that members of the Michigan Army National Guard and Air National Guard called to active military service of the United States fall within the statutory definition and are thus entitled to claim the benefit of the Veterans' Homestead Tax Exemption. Specifically, they are entitled to obtain a refund of 1967 property taxes, if already paid pursuant to the provisions of subdivision 11(f) of § 7, and are further entitled to claim the exemption for the year 1968 by the filing of an affidavit during the statutorily specified time, i.e., between December 31, 1967 and the adjournment of the local Boards of Review in March.

Thus, in answer to your question I advise that members of the Michigan National Guard called to active military service of the United States are entitled to the Veterans' Homestead Tax Exemption for the year during which they served as soldiers and sailors of the U.S. government, as well as the year thereafter, provided that they are otherwise eligible, i.e., (a) are not in receipt of income exceeding \$7,500 for the calendar years in question, (b) do not own taxable property of a greater value than \$10,000 state equalized valuation, and (c) possess the necessary residence requirements.

FRANK J. KELLEY,
Attorney General.

670925.1 _____

PISTOLS: Purchase License; Exceptions.

Under Section 2 of Act 372, Public Acts of 1927 as amended, license is not required for retail purchase of pistols of ancient design, where such pistols, though being currently manufactured, are not made for modern ammunition.

Within the exceptions provision of said Section 2, the requirement "not made for modern ammunition" applies to "relics" and "curios" as well as to "antiques."

No. 4440

September 25, 1967.

Honorable Donald A. Burge
Prosecuting Attorney
Kalamazoo County
County Building
Kalamazoo, Michigan 49006

I herewith reply to your request for my opinion interpreting Section 2 of Act 372, Public Acts of 1927 as amended, particularly as applied to pistols