

**OPINION  
75-190**

January 24, 1975            (OPINION)

Mr. L. J. Schirado  
State's Attorney  
Morton County  
Mandan, ND 58554

Dear Mr. Schirado:

This is in response to your letter of January 8, 1975, wherein you request an opinion of this office relative to subsection 20 of Section 57-02-08 of the North Dakota Century Code, as amended. You set forth the following proposition and inquiry in your letter:

Upon reviewing subsection 20 of Section 57-02-08 N.D.C.C. relative to property exempt from taxation it appears that the language employed is vague and ambiguous as to whether this exemption applies to paraplegic disabled veterans who have a service connected disability or does it apply to any paraplegic disabled veteran irrespective of a service or nonservice connected disability.

Said subsection 20 of Section 57-02-08, North Dakota Century Code, as far as is pertinent to the immediate issue provides as follows, in part:

Fixtures, buildings and improvements upon lots in any city up to a net assessed valuation of ten thousand dollars for paraplegic disabled veterans, and four thousand dollars or in the alternative personal property up to an assessed valuation of four thousand dollars, used and owned as a homestead, as defined in section 47-18-01, by any other disabled veteran who was discharged under honorable conditions or who has been retired from the armed forces of the United States with a service connected disability greater than fifty percent or his unmarried widow is such veteran is deceased, \* \* \*."  
(Emphasis supplied)

It is to be here noted that there are two classes of disabled veterans which are contemplated by the exemption statute, each having a separate and distinct limitation. One class appears to be "paraplegic disabled veterans" while the other appears to be "any other disabled veteran" with certain qualifying factors, among which is stated "a service connected disability greater than fifty percent". There is no such qualifying factor relating to that class of veteran described as a "paraplegic disabled veteran". For this reason we are compelled to the opinion that the exemption applied to any paraplegic disabled veteran irrespective of a service or nonservice connected disability.

We trust that the foregoing expressions and observations will adequately set forth the opinion of this office upon the matter presented by your letter of inquiry.

Sincerely yours,

ALLEN I. OLSON

Attorney General