

The Burger Court Opinion Writing Database

Hooper v. Bernalillo County Assessor
472 U.S. 612 (1985)

Paul J. Wahlbeck, George Washington University
James F. Spriggs, II, Washington University in St. Louis
Forrest Maltzman, George Washington University



To: Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **The Chief Justice**

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CL
Please join me
M

1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 84-231

ALVIN D. HOOPER AND MARY N. HOOPER, APPELLANTS
v. BERNALILLO COUNTY ASSESSOR

ON APPEAL FROM THE COURT OF APPEALS OF NEW MEXICO

[April —, 1985]

CHIEF JUSTICE BURGER delivered the opinion of the Court.

We noted probable jurisdiction to decide whether a New Mexico statute that grants a tax exemption limited to those Vietnam veterans who resided in the State before May 8, 1976, violates the Equal Protection Clause of the Fourteenth Amendment.

I

Pursuant to Article 8, Section 5 of the New Mexico Constitution, the New Mexico State Legislature has granted annual property tax exemptions to residents who served in the armed forces. As applied to Vietnam veterans currently residing in New Mexico,¹ § 7-37-5 of the New Mexico Statutes exempts \$2,000 of the taxable value of property for any honorably discharged Vietnam veteran who served on active duty during the Vietnam War for at least 90 continuous days,

¹ Section 7-37-5 also provides the \$2,000 property tax exemption, under substantially similar conditions, to certain resident veterans of World War I, World War II, and the Korean War. The one variable is the eligibility date: World War I veterans must have been residents of New Mexico before January 1, 1934; World War II veterans must have been residents before January 1, 1947; and Korean War veterans must have been residents before February 1, 1955. N. M. Stat. Ann. §§ 7-37-5(C)(3)(a), (b), and (c).

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To: Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **The Chief Justice**

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*I dissent
the dissent
by*

STYLISTIC CHANGES THROUGHOUT

2nd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 84-231

ALVIN D. HOOPER AND MARY N. HOOPER, APPELLANTS v. BERNALILLO COUNTY ASSESSOR

ON APPEAL FROM THE COURT OF APPEALS OF NEW MEXICO

[May —, 1985]

CHIEF JUSTICE BURGER delivered the opinion of the Court.

We noted probable jurisdiction to decide whether a New Mexico statute that grants a tax exemption limited to those Vietnam veterans who resided in the State before May 8, 1976, violates the Equal Protection Clause of the Fourteenth Amendment.

I

Pursuant to Art. viii, § 5 of the New Mexico Constitution, the New Mexico State Legislature has granted annual property tax exemptions to residents who served in the armed forces. As applied to Vietnam veterans currently residing in New Mexico, § 7-37-5 of the New Mexico Statutes¹ exempts \$2,000 of the taxable value of property for any honorably discharged Vietnam veteran who served on active duty during the Vietnam War for at least 90 continuous days, N. M. Stat.

¹Section 7-37-5 also provides the \$2,000 property tax exemption, under substantially similar conditions, to certain resident veterans of World War I, World War II, and the Korean War. The one variable is the eligibility date: World War I veterans must have been residents of New Mexico before January 1, 1934; World War II veterans must have been residents before January 1, 1947; and Korean War veterans must have been residents before February 1, 1955. N. M. Stat. Ann. §§ 7-37-5(C)(3)(a), (b), and (c) (1983).

*6/18
Lour
Zabney*

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To: The Chief Justice
Justice White
Justice Marshall ✓
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **Justice Brennan**

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 84-231

ALVIN D. HOOPER AND MARY N. HOOPER, APPELLANTS v. BERNALILLO COUNTY ASSESSOR

ON APPEAL FROM THE COURT OF APPEALS OF NEW MEXICO

[May —, 1985]

JUSTICE BRENNAN, concurring.

I join the Court's opinion for the reasons stated therein and in my concurring opinion in *Zobel v. Williams*, 457 U. S. 55, 65 (1982).

58 MAY 30 1985

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE BYRON R. WHITE

April 17, 1985

84-231 - Hooper v. Bernalillo County Assessor

Dear Chief,

Please join me.

Sincerely yours,

Byron

The Chief Justice

Copies to the Conference

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

May 15, 1985

Re: No. 84-231-Hooper v. Bernalillo Cty. Assessor

Dear Chief:

I await the dissent.

Sincerely,



T.M.

The Chief Justice

cc: The Conference

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

June 19, 1985

Re: No. 84-231-Hooper and Hooper v. Bernalillo
County Assessor

Dear Chief:

Please join me.

Sincerely,

Jm.

T.M.

The Chief Justice

cc: The Conference

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Supreme Court of the United States
Washington, D. C. 20543

✓
CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

April 22, 1985

Re: No. 84-231, Hooper v. Bernalillo

Dear Chief:

Please join me.

Sincerely,

H.A.B.
—

The Chief Justice

cc: The Conference

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

April 16, 1985

84-231 Hooper v. Bernalillo County Assessor

Dear Chief:

Please add at the end of the next draft of your opinion that I took no part in the consideration or decision of the above case.

Sincerely,

Lewis

The Chief Justice

lfp/ss

cc: The Conference

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

June 12, 1985

Re: 84-231 - Hooper v. Bernalillo Co. Assessor

Dear John:

Please join me in your dissent.

Sincerely,

WHR

Justice Stevens

cc: The Conference

.82 JUN 15 5 33 PM '85

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE JOHN PAUL STEVENS

April 17, 1985

Re: 84-231 - Hooper v. Bernalillo County
Assessor

Dear Chief:

As soon as I can get to it, I will prepare a
dissent in this case.

Respectfully,



The Chief Justice

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ST 84-231 61-10

To: The Chief Justice
Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice O'Connor

From: Justice Stevens

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 84-231

ALVIN D. HOOPER AND MARY N. HOOPER, APPELLANTS
v. BERNALILLO COUNTY ASSESSOR

ON APPEAL FROM THE COURT OF APPEALS OF NEW MEXICO

[June —, 1985]

JUSTICE STEVENS, dissenting.

Vietnam veterans are, of course, a distinct minority of the population of New Mexico.¹ The majority has decided to provide them with a special benefit that is not available to the average citizen. In my opinion, there can be no question about the constitutionality of that decision, and I believe it is equally clear that there is nothing invidious in the way the State has defined the class of veterans eligible for the benefit. The validity of the classification is unaffected by the form of the benefit or the date of enactment of the statute. It does not violate the Equal Protection Clause of the Fourteenth Amendment.

I

The New Mexico legislation that is challenged in this case provides a \$2,000 property tax exemption to Vietnam veterans (or their unmarried surviving spouses) if the veteran was, among other requirements, a New Mexico resident prior to May 8, 1976.² N.M. Stat. Ann. §§ 7-37-5(C) (1983).

¹ Approximately 48,000 Vietnam veterans reside in New Mexico. Department of Commerce, Bureau of the Census, Statistical Abstract of the United States 1984, at 358 (1985) (estimate as of 1982), accounting for little more than 3.5% of the population. See *id.*, at 11. Veterans as a whole comprise 11.6% of New Mexico's residents. See *ibid.*

² The legislation is the product of four separate enactments. See *ante*, at 2, n. 2. In 1973, the New Mexico Legislature decided to grant a \$2,000 property tax exemption to Vietnam veterans who had entered the Armed

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STYLISTIC CHANGES THROUGHOUT.
SEE PAGES: 1, 10

*Footnote 5 deleted, & footnotes
renumbered*

To: The Chief Justice
Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice O'Connor

From: Justice Stevens

Circulated: _____

Recirculated: JUN 17 1985

2nd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 84-231

ALVIN D. HOOPER AND MARY N. HOOPER, APPELLANTS
v. BERNALILLO COUNTY ASSESSOR

ON APPEAL FROM THE COURT OF APPEALS OF NEW MEXICO

[June —, 1985]

JUSTICE STEVENS, with whom JUSTICE REHNQUIST and JUSTICE O'CONNOR join, dissenting.

Vietnam veterans are, of course, a distinct minority of the population of New Mexico.¹ The majority has decided to provide them with a special benefit that is not available to the average citizen. In my opinion, there can be no question about the constitutionality of that decision, and I believe it is equally clear that there is nothing invidious in the way the State has defined the class of veterans eligible for the benefit. The validity of the classification is unaffected by the form of the benefit or the date of enactment of the statute. It does not violate the Equal Protection Clause of the Fourteenth Amendment.

I

The New Mexico legislation that is challenged in this case provides a \$2,000 property tax exemption to Vietnam veterans (or their unmarried surviving spouses) if the veteran was, among other requirements, a New Mexico resident

¹ Approximately 55,000 Vietnam veterans reside in New Mexico. U. S. Dept. of Commerce, Bureau of the Census, Statistical Abstract of the United States 1985, p. 346 (105th ed. 1984) (estimate as of 1983), accounting for little more than 3.9% of the population. See *id.*, at 11. Veterans as a whole comprise less than 11.6% of New Mexico's residents. See *id.*, at 11, 346.

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ND

STYLISTIC CHANGES THROUGHOUT.
SEE PAGES:

To: The Chief Justice
Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice O'Connor

From: Justice Stevens

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SUPREME COURT OF THE UNITED STATES

No. 84-231

ALVIN D. HOOPER AND MARY N. HOOPER, APPELLANTS
v. BERNALILLO COUNTY ASSESSOR

ON APPEAL FROM THE COURT OF APPEALS OF NEW MEXICO

[June 24, 1985]

JUSTICE STEVENS, with whom JUSTICE REHNQUIST and JUSTICE O'CONNOR join, dissenting.

Vietnam veterans are, of course, a distinct minority of the population of New Mexico.¹ The majority has decided to provide them with a special benefit that is not available to the average citizen. In my opinion, there can be no question about the constitutionality of that decision, and I believe it is equally clear that there is nothing invidious in the way the State has defined the class of veterans eligible for the benefit. The validity of the classification is unaffected by the form of the benefit or the date of enactment of the statute. It does not violate the Equal Protection Clause of the Fourteenth Amendment.

I

The New Mexico legislation that is challenged in this case provides a \$2,000 property tax exemption to Vietnam veterans (or their unmarried surviving spouses) if the veteran was, among other requirements, a New Mexico resident

¹ Approximately 55,000 Vietnam veterans reside in New Mexico. U. S. Dept. of Commerce, Bureau of the Census, Statistical Abstract of the United States 1985, p. 346 (105th ed. 1984) (estimate as of 1983), accounting for little more than 3.9% of the population. See *id.*, at 11. Veterans as a whole comprise less than 11.6% of New Mexico's residents. See *id.*, at 11, 346.

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

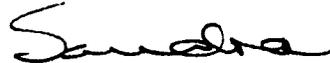
April 16, 1985

Re: 84-231 Hooper v. Bernalillo County Assessor

Dear Chief,

My vote at Conference was to affirm and, accordingly, I will wait for further writing in this case.

Sincerely,



The Chief Justice

Copies to the Conference

APR 16 1985

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

June 17, 1985

No. 84-231 Hooper v. Bernalillo County Assessor

Dear John,

Please join me in your dissenting opinion.

Sincerely,

Sandra

Justice Stevens

82 JUN 18 6 3:15
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