

**ACT 284**

S. B. 1091.

A Bill for an Act Relating to Real Property Tax Exemptions.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 128-13(a)(2)(v), Revised Laws of Hawaii 1955, is amended to read as follows:

“(v) That a person living on premises, a portion of which is used for commercial purposes, shall not be entitled to an exemption with respect to

such portion, but shall be entitled to an exemption with respect to the portion thereof used exclusively as a home.”

SECTION 2. Section 128-14, Revised Laws of Hawaii 1955, is amended by:

(a) Deleting clause (2) of section 128-14(3) and redesignating clause (3) as clause (2).

(b) Redesignating subsection (4) of section 128-14 as subsection (6).

(c) Inserting the following subsections (4) and (5) to read as follows:

“(4) An apartment in a multi-unit apartment building which is occupied by the owner of the entire apartment building as his residence, provided that (a) the exemption shall not be allowed in respect to any apartment owner who claims any other home exemption; and (b) a husband or wife owner of the aforementioned type of apartment shall not be allowed a full exemption where the husband and wife are living separate and apart and each is maintaining an apartment or home entitled to an exemption, in which case they shall be entitled to one exemption to be apportioned between each of their respective homes in proportion to the value thereof.

“(5) That portion of a residential duplex and that portion of land appurtenant to the duplex which are occupied by the owner of said duplex and land as his residence, provided that (a) the exemption shall not be allowed in respect to any duplex owner who claims any other home exemption; (b) the portion of the appurtenant land shall not be exempt unless owned in fee by the duplex owner; and (c) a husband or wife owner of said duplex shall not be allowed a full exemption where the husband and wife are living separate and apart and each is maintaining a duplex or home entitled to an exemption, in which case they shall be entitled to one exemption to be apportioned between each of their respective homes in proportion to the value thereof.”

SECTION 3. This Act shall take effect on January 1, 1968.

(Approved June 8, 1967.)