

ACT 170

S. B. NO. 142

A Bill for an Act Relating to Real Property Tax Due Dates.

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

SECTION 1. Purpose. This Act is to correlate the schedule of functions related to real property tax assessments so that such functions will be performed on a fiscal year basis thereby fully coinciding with the fiscal year of the counties. Presently, the tax year is from July 1 to June 30, but the assessment period is still January 1 to December 31 which is six months ahead of the county fiscal year. Many problems have arisen because of the early assessment period. This Act is for the purpose of eliminating and resolving said problems.

SECTION 2. Section 246-3 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding each tax year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year".

SECTION 3. Section 246-4 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding the applicable tax year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year for which the assessment is made".

SECTION 4. Section 246-8 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding the applicable tax year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year for which the assessment is made".

ACT 170

SECTION 5. Section 246-12(e) of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the words "September 1" appearing therein and by substituting in lieu thereof the words "March 1".

(b) By deleting the words "December 15" appearing therein and by substituting in lieu thereof the words "June 15".

(c) By deleting the words "January 1" appearing therein and by substituting in lieu thereof the words "July 1".

SECTION 6. Section 246-18 of the Hawaii Revised Statutes is amended by deleting the words "January 1" appearing therein and by substituting in lieu thereof the words "July 1".

SECTION 7. Section 246-23 of the Hawaii Revised Statutes is amended by deleting the words "December 31" appearing therein and by substituting in lieu thereof the words "June 30".

SECTION 8. Section 246-26(a) (2) (c) of the Hawaii Revised Statutes is amended by deleting the words "prior to January 1 of" appearing therein and by substituting in lieu thereof the words "on or before June 30 immediately preceding".

SECTION 9. Section 246-27 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding" appearing therein and by substituting in lieu thereof the words "July 1 of".

SECTION 10. Section 246-28(b) of the Hawaii Revised Statutes is amended by deleting the words "December 31" appearing therein and by substituting in lieu thereof the words "June 30".

SECTION 11. Section 246-28(d) of the Hawaii Revised Statutes is amended by deleting the words "January 1" appearing therein and by substituting in lieu thereof the words "July 1".

SECTION 12. Section 246-28(e) of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the words "January 1" appearing therein and by substituting in lieu thereof the words "July 1".

(b) By deleting the words "March 31" appearing therein and by substituting in lieu thereof the words "September 25".

SECTION 13. Section 246-29 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding the tax year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year".

SECTION 14. Section 246-33 of the Hawaii Revised Statutes is amended by deleting the word "January" appearing therein and by substituting in lieu thereof the word "July".

SECTION 15. Section 246-34(b) of the Hawaii Revised Statutes is amended as follows:

(a) By deleting the words "September 1" appearing therein and by substituting in lieu thereof the words "July 1".

tuting in lieu thereof the words "March 1".

(b) By deleting the words "December 15" and by substituting in lieu thereof the words "June 15".

(c) By deleting the word "January" and by substituting in lieu thereof the word "July".

SECTION 16. Section 246-36 of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the words "January 1 preceding any tax year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year".

(b) By deleting the words "December 31" appearing in paragraphs (3) and (4) and by substituting in lieu thereof the words "June 30".

(c) By deleting the words "December 15" and "December 31" appearing in paragraph (5) and by substituting in lieu thereof the words "June 15" and "June 30" respectively.

SECTION 17. Section 246-37 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding any tax year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year".

SECTION 18. Section 246-40 of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the word "December" appearing in the first sentence of the first paragraph and by substituting in lieu thereof the word "June".

(b) By deleting the word "January" appearing therein, whether that word is used alone or together with a specified date, and by substituting in lieu thereof the word "July".

SECTION 19. Section 246-43 of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the words "On or before March 5 preceding each tax year" appearing in the first paragraph and by substituting in lieu thereof the words "On or before August 31 of the tax year".

(b) By deleting the word "February" appearing in the second paragraph and by substituting in lieu thereof the word "August".

(c) By deleting the words "March 20 preceding the tax year" appearing in the second paragraph and by substituting in lieu thereof the words "August 31 of the tax year".

SECTION 20. Section 246-44 of the Hawaii Revised Statutes is amended by deleting the words "April 10 preceding each tax year" and by substituting in lieu thereof the words "September 30 of the tax year".

SECTION 21. Section 246-46 of the Hawaii Revised Statutes is amended by deleting the words "March 31 preceding the tax year" appearing therein and by substituting in lieu thereof the words "September 25 of the tax year".

SECTION 22. Section 246-48 of the Hawaii Revised Statutes is amended by deleting the billing and payment schedule appearing in the second paragraph and by substituting in lieu thereof the following schedule:

	Fiscal Year Schedule		
	(Billing Date)	(1st Payment)	(2nd Payment)
Group I	November 5	November 20	May 20
Group II	November 15	November 30	May 30

SECTION 23. Section 246-52 of the Hawaii Revised Statutes is amended by deleting the words "January 1 preceding the applicable tax year which" appearing therein and substituting in lieu thereof the words "July 1 of the tax year in which".

SECTION 24. Section 246-54(4) of the Hawaii Revised Statutes is amended by deleting the words "December 31" appearing therein and by substituting in lieu thereof the words "June 30".

SECTION 25. Section 246-55 of the Hawaii Revised Statutes is amended by deleting the word "January" appearing in the first sentence of the first paragraph and substituting in lieu thereof the word "July".

SECTION 26. Section 232-4 of the Hawaii Revised Statutes is amended by deleting the words "March 31 preceding the tax year" appearing therein and by substituting in lieu thereof the words "September 25 of the tax year".

SECTION 27. Section 232-7 of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the words "March 31" appearing in subsection (b) and by substituting in lieu thereof the words "September 25".

(b) By deleting the word "September" appearing in subsection (d) and by substituting in lieu thereof the word "March".

SECTION 28. Section 248-2 of the Hawaii Revised Statutes is amended in the following respects:

(a) By deleting the words "June 15 preceding the tax year" appearing in subsection (b) and by substituting in lieu thereof the words "October 26 of the tax year".

(b) By deleting the words "January 1, 1967" appearing in paragraph (2) of subsection (d) and by substituting in lieu thereof the words "July 1, 1969".

(c) By deleting the words "April 20 preceding the tax year" appearing in subsection (f) and by substituting in lieu thereof the words "October 5 of the tax year".

SECTION 29. Section 154-2 of the Hawaii Revised Statutes is amended by deleting the words "July 1" appearing therein and by substituting in lieu thereof the words "January 1".

SECTION 30. Section 154-3 of the Hawaii Revised Statutes is amended by deleting the words "September 1" appearing therein and by substituting in lieu thereof the words "March 1".

SECTION 31. Section 154-5 of the Hawaii Revised Statutes is amended by deleting the words "January 1 of the year" appearing therein and by substituting in lieu thereof the words "July 1 of the tax year" and by deleting the words "December 31 of the year" appearing therein and by substituting in lieu

thereof the words "June 30 of the tax year".

SECTION 32. Section 186-4 of the Hawaii Revised Statutes is amended by deleting the words "September 1" appearing therein and by substituting in lieu thereof the words "March 1" and by deleting the words "November 15" appearing therein and by substituting in lieu thereof the words "May 15".

SECTION 33. Section 186-7 of the Hawaii Revised Statutes is amended by deleting the words "January 1" appearing therein and by substituting in lieu thereof the words "July 1".

SECTION 34. Section 239-3 of the Hawaii Revised Statutes is amended by amending the first sentence to read as follows:

"In order to secure under this chapter an exemption of real property from the taxes imposed by chapter 246, a public utility shall annually file with the tax assessor on or before June 30 preceding the tax year, a return of such property in such form as shall be prescribed by the director, setting forth its claim to the exemption."

SECTION 35. This Act shall take effect on July 1, 1970, except section 28(b) which shall take effect on July 1, 1969.

(Approved July 8, 1969.)