

**ACT 7**

A Bill for an Act Relating to Real Property Tax Bills and Payment Dates and Amending Chapter 128 of the Revised Laws of Hawaii 1955, as Amended.

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

SECTION 1. This Act is hereby declared to be an urgency measure deemed necessary in the public interest within the meaning of Section 11 of Article III of the Constitution of the State of Hawaii.

The following is a statement of facts constituting such urgency:

The department of taxation is engaged in the process of attempting to simplify procedures with respect to the payment and collection of taxes with a view towards increasing efficiency and reducing the costs involved.

The changing of the real property tax billing and payment dates will result in the work of the staff in billing, collecting and accounting being more equitably spread out over a longer period than is now the case. This would also result in the more efficient utilization of available manpower.

This Act is, therefore, considered to be an urgency measure deemed necessary in the public interest.

SECTION 2. Section 128-31, Revised Laws of Hawaii 1955, as amended, is hereby further amended by amending the first sentence of the second paragraph thereof to read as follows:

“Each tax collector shall mail, postage prepaid, or deliver, each year on or before the billing dates as provided for by section 128-32, to all known persons assessed for real property taxes in his division for such year, respectively, tax bills demanding payment of taxes due from each of them respectively, but no person shall be excused from the payment of any tax or delinquent penalties thereon by reason of failure on his part to receive, or failure on the part of the tax collector so to mail or deliver such bill.”

SECTION 3. Section 128-32, Revised Laws of Hawaii 1955, is hereby amended by deleting it in its entirety and substituting the following in lieu thereof:

“Sec. 128-32. Taxes; due when; installment payments; billing and delinquent dates. All real property taxes shall be due and payable on and after January 1 in each year and the payment thereof shall be determined in the following manner:

“The director of taxation shall, in each year, arrange the total parcels of real property in each taxation division into three groups designated as Groups I, II, and III. He shall then assign each parcel to one of these groups in such a manner as to insure that the real property taxes due on the first payment date for those parcels assigned to Groups I and II shall amount to not less than 33⅓% of the estimated real property taxes for the current year. All known persons assessed for real property taxes shall be billed not later than the billing date designated in the schedule listed herein subject, however, to the limitations heretofore provided in section 128-31. Each taxpayer shall pay the real property taxes due from him, for the year in which the taxes are assessed, in two equal installments on or before the dates designated for the group to which his parcel is assigned in accordance with said schedule as follows:

	(Billing Date)	(1st Payment)	(2nd Payment)
GROUP I .....	May 5	May 15	September 15
GROUP II .....	June 5	June 15	October 15
GROUP III .....	June 15	June 25	October 25

All such taxes due on the first payment date of such year from each taxpayer in each respective group, which remain unpaid after said date, shall thereupon become delinquent, and the balance of such taxes due on the second payment date of such year from each taxpayer in each respective group, which remain unpaid after said date, shall thereupon become delinquent.

SECTION 4. This Act shall take effect on January 1, 1965.

(Approved April 15, 1964.) H.B. 208.

