

**ACT 2**

A Bill for an Act Relating to Real Property Taxes and Amending Sections 128-32 and 129-2, Revised Laws of Hawaii 1955, as Amended.

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

**SECTION 1.** Section 128-32 of the Revised Laws of Hawaii 1955, as amended, by Act 7 of the Session Laws of 1964, is hereby further amended to read as follows:

**"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 two groups designated as Groups I and II. 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 Group I shall amount to not less than 50% 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 25	June 10	November 10
GROUP II	June 10	June 25	November 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 2.** The last sentence in sub-paragraph (b) of section 129-2, as amended, is hereby further amended to read as follows:

"The resolution fixing the tax rates in each county shall be adopted on or before May 10th of the year for which property tax revenues are to be raised."

**SECTION 3.** Sub-paragraph (f) of section 129-2, Revised Laws of Hawaii 1955, as amended, is hereby further amended to read as follows:

“The Director of Taxation shall on or before April 10th of each year furnish each board and council with a calculation certified by him as being as nearly accurate as may be, of the net taxable real property within the county, separately stated for each class established in accordance with sub-section 128-9 (d) for net taxable lands and for net taxable buildings plus such additional data relating to the property tax base as may be necessary.”

**SECTION 4.** This Act shall take effect upon its approval.  
(Approved April 26, 1965.) **S.B. 872.**