

ACT 34

A Bill for an Act Relating to Taxation.

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 the facts constituting such urgency:

The provisions of subsection 128-9(g) of the Revised Laws of Hawaii 1955, as amended, presently provide that in the determination of buildings for real property tax assessment purposes that any maintenance or repairs to buildings undertaken or made by an owner-occupant thereof pursuant to the requirements of any urban redevelop-

ment, rehabilitation or conservation project under the provisions of part II of chapter 143 of the Revised Laws of Hawaii 1955, as amended, shall not increase the assessable valuation of any such buildings.

It is deemed urgent and in the public interest that any maintenance or repairs voluntarily made to residential buildings undertaken by an owner-occupant to comply with the requirements of health, safety, sanitation, or any governmental code provisions should be recognized to encourage maintenance and repairs to be done and should not result in any increased valuation of such buildings.

SECTION 2. Section 128-9 of the Revised Laws of Hawaii 1955, as amended, is hereby further amended by deleting the second paragraph of subsection (g) thereof and substituting the following:

"In determining the value of buildings, consideration shall be given to any additions, alterations, remodeling, modifications or other new construction, improvement or repair work undertaken upon or made to existing buildings as the same may result in a higher assessable valuation of said buildings, provided however, that (1) any increase in value resulting from any maintenance or repairs to buildings undertaken or made by the owner-occupant thereof pursuant to the requirements of any urban redevelopment, rehabilitation or conservation project under the provisions of part II of chapter 143 of the Revised Laws of Hawaii 1955, as amended, or (2) any increase in value resulting from any maintenance or repairs to any residential buildings undertaken or made by the owner-occupant thereof (who occupies the entire building) pursuant to any requirements of any health, sanitation, safety, or other governmental code provisions, shall not increase the assessable valuation of any such building for a period of six (6) years from the effective date of this Act.

It is further provided that the owner-occupant shall file with the director of taxation, in the manner and place which the director may designate, a statement of the details of the improvements certified in the following manner: (1) in the case of maintenance or repairs to a building that are undertaken pursuant to any urban redevelopment, rehabilitation or conservation project as hereinabove mentioned, the statement shall be certified by the urban renewal coordinator in the city and county of Honolulu, or the county chairman of any county, or any governmental official designated by them, that the maintenance or repairs to the buildings were made and satisfactorily comply with that particular urban redevelopment, rehabilitation or conservation act provision, or (2) in the case of maintenance or repairs to a residential building undertaken pursuant to any health, safety, sanitation or other governmental code provision, the statement shall be certified by the building superintendent of the building department of the city and county of Honolulu, or the county chairman of any county, or any governmental official designated by them, that (a) the building was inspected by them and found to be substandard when the owner-occupant made his claim, and (b) the maintenance or repairs to the buildings were made and satisfactorily comply with the particular code provision."

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SECTION 3. This Act shall take effect upon its approval.
(Approved April 8, 1966.) **H.B. 534.**