

A Bill for an Act Relating to Real Property Taxation.

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

SECTION 1. Section 231-23(a), Hawaii Revised Statutes, is amended to read:

“(a) This subsection shall apply to taxes assessed and collected under chapter 246.

- (1) In the event of adjustments on account of duplicate assessments and clerical errors, such as transposition in figures, typographical errors, and errors in calculations, the adjustments may be entered upon the records although the full amount appearing on the records prior to such adjustment has been paid.
- (2) There may be refunded in the manner provided in subsection (d) of this section any amount collected in excess of the amount appearing on the records as adjusted, or any amount constituting a duplication of payment in whole or in part.
- (3) Whenever any real property is deemed by the director of taxation to be exempt from taxation under the provisions of Section 246-39, if there shall have been paid prior to the effective date of such exemption any real property taxes applicable to the period following the effective date of such exemption, there shall be refunded to the nonprofit corporation or association owning such property in the manner provided in subsection (d) of this section all amounts representing such real property taxes theretofore paid on account of such property and attributable to the period following the effective date of such exemption.
- (4) No such adjustment shall be entered on the records nor refund made except within two years after the end of the tax year in which the amount to be refunded was due and payable, unless a written application for the adjustment or refund has been filed within such period.”

SECTION 2. Section 248-2(e), Hawaii Revised Statutes, is amended to read:

“(e) Upon determination of the tax rates for the tax year in each county, the council shall notify the director of taxation of the rates, and the director shall employ such rates in the levying of property taxes in that county as provided by law.”

SECTION 3. Statutory material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material or the underscoring.*

SECTION 4. This Act shall take effect upon its approval.

(Approved March 27, 1971.)

* Edited accordingly.