

ACT 40

H. B. NO. 607

**A Bill for an Act Relating to Real Property Tax and Amending Section 246-48,
Hawaii Revised Statutes.**

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

SECTION 1. Section 246-48, Hawaii Revised Statutes, is amended to read:

“§246-48 Taxes; due when; installment payments; billing and delinquent dates. All real property taxes shall be due and payable on and after July 1 of each tax year and the payment thereof shall be determined in the following manner:

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 246-47. 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. The director of taxation shall, in each year, arrange the total parcels of real property in each taxation district 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 approximately 25 per cent of the estimated real property taxes for the current year are due on each of the four payment dates designated in 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

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

SECTION 2. Statutory material to be repealed is bracketed.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 3. This Act, upon its approval, shall take effect on July 1, 1971.

(Approved May 6, 1971.)

* Edited accordingly.