

A Bill for an Act Relating to Real Property Taxes.

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

SECTION 1. Section 248-2, Hawaii Revised Statutes, is amended by amending subsection (h) to read as follows:

“(h) Notwithstanding any provision to the contrary, there shall be levied upon each individual parcel of real property taxable under chapter 246 a minimum real property tax of \$25 a year.”

SECTION 2. Section 246-47, Hawaii Revised Statutes, is amended to read as follows:

“**Sec. 246-47 Tax rolls; tax bills.** The tax collector shall prepare tax rolls for his district from the district assessment lists provided for by section 246-44, showing thereon, in each case, names and addresses of the assessed and amount of taxes which shall be not less than \$25 as provided for in section 248-2(h).

Each tax collector shall mail, postage prepaid, or deliver, each year on or before the billing dates as provided for by section 246-48, to all known persons assessed for real property taxes in his district 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. The bill, if mailed, shall be addressed to the person concerned at his last known address or place of residence. Whenever any bill covers taxes for any real property owned, jointly or as tenants in common or otherwise, by more than one person, the bill shall be sent to each known co-owner but shall demand the full amount of the taxes due upon such real property.”

SECTION 3. Section 246-21, Hawaii Revised Statutes, is amended to read as follows:

“**Sec. 246-21 Nontaxable property.** For purposes of accountability, the director of taxation shall assess at the nominal sum of \$25 each parcel of real property in each district which is completely exempt from taxation.”

SECTION 4. Statutory material to be repealed is bracketed.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 5. This Act shall take effect upon its approval.

(Approved May 17, 1973.)

*Edited accordingly.