

June 26, 1917.

OPINION NO. 672.

TAXATION:

A person owning but one piece of property and residing in a different taxation district from which that property is situated is entitled to the exemption named in Section 1251, R. L. 1915.

O. T. Shipman, Esq.,
Tax Assessor, Third Division,
Hilo, Hawaii.

Dear Sir: Your letter of June 14th requests the opinion of this office as to whether or not, under Section 1251, Revised Laws, a person having but one piece of property and residing in a different district from which that property is situated is entitled to the exemption of \$300.

Said section provides that such exemption shall be allowed in but one taxation district of the Territory and that taxation district shall be the one in which the property owner resides. This provision is intended to prevent the property owner from claiming his exemption in each district in which he owns property and cannot, by fair implication or otherwise, be held to deny the exemption named to a property owner owning but one piece and residing in a different district from said property.

It is our opinion, therefore, that a person owning but one piece of property and residing in a different district

from that property is entitled to the exemption of \$300. as set forth in Section 1251.

Very truly yours,

CORNELL S. FRANKLIN,
Deputy Attorney General.

Approved:

Arthur G. Smith,
Acting Attorney General.
