

September 1, 1917.

OPINION No. 685.

All real and personal property belonging to religious societies and in actual use of such societies, is exempt from taxation.

Honorable Henry C. Hapai,  
Acting Treasurer,  
Honolulu, T. H.

Dear Sir: Your letter of August 22, 1917, requests the opinion of this office as to whether carriages and automobiles belonging to the Catholic Church or other religious societies, are exempt from taxes. Section 1246 of the Revised Laws of Hawaii, 1915, provides that real and personal property belonging to religious societies and in actual use of such societies, shall be exempt from taxation. The test in all cases to determine whether the property of religious societies is exempt or not is whether such property is in the actual use of such societies.

I am of the opinion, therefore, that carriages and automobiles belonging to the Catholic Church and to other religious societies, if in actual use of such societies, are exempt from taxation.

Yours very truly,

CORNELL S. FRANKLIN,  
Deputy Attorney General.

Approved:

Ingram M. Stainback,  
Attorney General.