

March 9, 1922.

OPINION NO. 1013.

TAXATION: PROPERTY OF RELIGIOUS SOCIETIES, EXEMPTION OF:

A piece of property belonging to a religious society occupied as a home for the priest of that society is not exempt from taxation.

TAXATION; EXEMPTION FROM:

Statutes relating to exemption must be strictly construed.

A Lewis, Jr.,
Treasurer, Territory of Hawaii,
Honolulu, T.H.

Dear Sir: Your letter of the 7th instant, inclosing a letter addressed to you on the 4th instant, by James H. Muir, Tax Assessor, Third Taxation Division, has been duly received and considered by this department.

The letter of Mr. Muir recites that in 1920 the Hilo Hong Wangi Mission purchased a piece of land opposite its temple for \$8000, and the officers of the Mission claim that the land in question should be exempt from taxation because of the fact that one of the priests lived there and it was used as a rectory and thus for church purposes. Mr. Muir asks the opinion of this department as to whether or no this property is exempt from taxation.

Section 1246, Revised Laws of Hawaii of 1915, as amended by Act 222, Session Laws of 1917, provides that:

“The following real and personal property shall be exempt from taxation: real and personal property belonging to . . . religious so-

cieties and in actual use of such societies, the land of such societies exempt from taxation being limited to church sites and burying grounds, such sites and burying grounds not to exceed twelve acres each in extent.”

The proposition that exemptions from taxation are strictly construed, in other words, that taxation is the rule and exemption the exception is well settled. *Holt v. Wood*, 1 Haw. 485; *O. R. and L. Co. v. Shaw*, 12 Haw. 76; *Bishop v. Gulick*, 7 Haw. 627.

It will be noted that the only property of a religious society exempt from taxation is that occupied by church sites and burying grounds, and as the home of the priest is neither a church site nor a burying ground within the purview of the statute in question, it is not exempt from taxation.

It is the opinion of this department, and you are so advised, that the tax assessor of the Third Taxation Division should proceed to collect the taxes on the property in question, as the same is not exempt from taxation.

Yours very truly,

J. LIGHTFOOT,
Deputy Attorney General.