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OPINION NO. 1642

TAXATION, REAL PROPERTY;  
HOME EXEMPTION.

Under section 1974, R. L. 1935 home owners, to be allowed exemption, are entitled to rent only one room and cannot rent bath in connection with bedroom.

Mr. Charles J. Pietsch,  
Chairman, Tax Review Board,  
Honolulu, T. H.

Sir:

Replying to your valued favor of June 25th will state that a home owner claiming home exemption under sec-

tion 1974, R. L. 1935 is entitled to rent one room, but does not permit of the renting of a room and a bathroom where the rooms are separate and rent is paid for both rooms. The fact that one of the rooms is a bathroom does not permit a home owner to rent it in conjunction with another room and claim home exemption. If the home owner receives rent for more than one room regardless of the character of the room, he is not entitled to any exemption.

So in determining whether or not a party who in renting a room and bath is entitled to home exemption you should ascertain whether or not the owner is receiving rent for both rooms—if he is, then he is not entitled to home exemption.

Respectfully,

W. B. PITTMAN,  
Attorney General.