

ADDRESS REPLY TO  
"THE ATTORNEY GENERAL OF HAWAII"  
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Op. 56-105



**TERRITORY OF HAWAII**

DEPARTMENT OF THE ATTORNEY GENERAL  
HONOLULU

October 10, 1956

Honorable Earl W. Fase  
Tax Commissioner  
Territory of Hawaii  
Honolulu, Hawaii

Dear Mr. Fase:

This has reference to Mr. Landgraff's inquiry as to whether the Philippine Consulate should be granted a real property tax exemption.

Article III of the Convention between the United States and the Republic of the Philippines, March 14, 1947, 62 Stat. 1593, 1595, provides as follows:

"ARTICLE III

1. The Government of each High Contracting Party shall have the right to acquire and hold, lease and occupy land and buildings required for diplomatic or consular purposes in the territories of the other High Contracting Party, and shall have the right to erect buildings on land which is held by or on behalf of such Government in the territories of the other High Contracting Party for diplomatic or consular purposes, subject to local building regulations.

2. No tax of any kind, national, state, provincial or municipal, shall be levied in the territories of either High Contracting Party on the Government of the other High Contracting Party, or on any officer or employee of such other High Contracting Party, in respect of land or buildings acquired, leased, or occupied by such other High Contracting Party and used exclusively for the conduct of official business, except assessments levied for services or local public improvements by which the premises are benefited, provided the right of each High Contracting Party to tax the owner or property leased to the other High Contracting Party is not hereby abridged."

Hon. Earl W. Fase  
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Accordingly the Philippine Consulate, which I understand is owned in fee simple by the Philippine Government, should be exempted from real property taxation.

Very truly yours,

RHODA V. LEWIS  
Deputy Attorney General