



DEPT. COMM. NO. 28

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October 24, 2017

The Honorable Ronald D. Kouchi,
President and Members
of the Senate
Twenty-Ninth State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Twenty-Ninth State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the report titled *An Analysis of Real Property Tax in Hawaii*, as required by Act 124, Hawaii Revised Statutes, 2016. In accordance with Section 93-16, Hawaii Revised Statutes, I am also informing you that the report may be viewed electronically with the "Reports to Legislature" link at: http://dbedt.hawaii.gov/economic/reports_studies.

Sincerely,


Luis P. Salaveria

Enclosure

c: Legislative Reference Bureau