

CITY ADMINISTRATIVE RULES

TITLE 3

DEPARTMENT OF BUDGET AND FISCAL SERVICES

SUBTITLE 5 TREASURY

CHAPTER 70

REAL PROPERTY TAX RELIEF

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Historical note: This chapter is based substantially upon Real Property Tax Relief, Department of Finance, Administrative Rules, Part XXVII, Rule 27. [Eff 10/15/1984; R 10/31/2004]

§3-70-1 Purpose and Scope

These rules govern the procedures for the appeal of denial on claims for real property tax relief under Chapter eight of the revised Ordinance of Honolulu 1990. [Eff 10/31/2004]

§3-70-2 Definitions

As used in these rules, unless the context clearly requires otherwise:

- (1) "Director of Budget and Fiscal Services" shall mean the Director of Budget and Fiscal Services of the City and County of Honolulu, or his duly authorized subordinates.
- (2) "Property Owner" shall be defined in Section 8-6.3. [Eff 10/31/2004]

§3-70-3 Amendment or Appeal of Rules

- (a) The Director of Budget and Fiscal Services may amend or repeal these rules or add rules as provided in section 91, HRS.
- (b) Any interested person may petition the Director of Budget and Fiscal Services requesting the amendment or repeal of any of these rules or

the adoption of new rules as provided in section 91, HRS. [Eff 10/31/2004]

§3-70-4 Severability

If any portion of these rules or the applicability thereof should be held invalid for any reason, such invalidity shall not affect other provisions or applications which can be given effect without the invalid provisions or applications and to this end these rules are declared to be severable. [Eff 10/31/2004]

§3-70-5 Effective Date

These rules shall take effect 10 days after filing with the City Clerk. [Eff 10/31/2004]

§3-70-6 Hearing Practices and Procedures

(a) Petition for Hearing. Any property owner whose claim application, for real property tax relief as provided in Chapter 8 of the Revised Ordinances of the City and County of Honolulu 1990, was denied, except those who refused to provide required proof of total household income or non-receipt of income, shall be entitled to receive a written notice of the right to appeal such decision, and the right to a hearing if so desired.

(1) The notice shall include:

(A) The specific reason for the denial;

(B) A statement informing the property owner of the right to appeal the decision of the Director of Budget and Fiscal Services.

(2) The applicant shall have 15 days after the date of the denial notice to submit a written request for an appeal hearing including therein the basis for the appeal, on a form designated by the Director of Budget and Fiscal Services.

(3) The Director of Budget and Fiscal Services shall within 15 working days from the receipt of the property owner's notice of appeal notify the property owner in writing of the date, time and place of the hearing.

(4) Failure of the applicant to appear at the hearing without at least 48 hours notice shall mean the applicant has forfeited the right for appeal. [Eff 10/31/2004]

§3-70-7 Hearing

The Director of Budget and Fiscal Services or a designated hearing officer shall conduct a hearing in conformity with applicable provisions of Chapter 91, HRS, no earlier than 15 days from the date of the hearing notice that is

to be sent by registered or certified mail with return receipt requested. [Eff 10/31/2004]

§3-70-8 Decision and Order

The Director of Budget and Fiscal Services shall notify the property owner of the decision by certified mail within 30 days of the close of hearing. The notice shall be accompanied by separate findings of fact and conclusions of law. [Eff 10/31/2004]

§3-70-9 Judicial Review

Judicial review of the decision shall be as provided by Chapter 91, HRS. [Eff 10/31/2004]