

CITY ADMINISTRATIVE RULES

TITLE 03

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 10/15/84; R **OCT 31 2004**]

§03-70-1 Purpose and Scope. These rules govern the procedures for the appeal of denial on claims for real property tax relief under chapter 8 of the Revised Ordinance of Honolulu 1990. [Eff **OCT 31 2004**]

§03-70-2 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 as defined in section 8-6.3. [Eff

OCT 31 2004]

§03-70-3 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 **OCT 31 2004**]

§03-70-4 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 **OCT 31 2004**]

§03-70-5 Effective Date. These rules shall take effect ten (10) days after filing with the City Clerk. [Eff **OCT 31 2004**]

§03-70-6 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 Ordinance 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 reasons 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 fifteen (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 fifteen (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 **OCT 31 2004**]

§03-70-7 Hearing. The Director of Budget and Fiscal Services or a designated hearing officer shall conduct a hearing in conformity with the applicable provisions of chapter 91, HRS, no earlier than fifteen (15) days from the date of the hearing notice that is to be sent by registered or certified mail with return receipt requested. [Eff **OCT 31 2004**]

§03-70-8 Decision and Order. The Director of Budget and Fiscal Services shall notify the property owner of the decision by certified mail within thirty (30) days of the close of hearing. The notice shall be accompanied by separate findings of fact and conclusions of law. [Eff **OCT 31 2004**]

§03-70-9 Judicial Review. Judicial Review of the decision shall be as provided by chapter 91, HRS. [Eff **OCT 31 2004**]

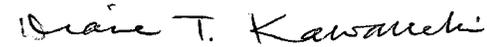
DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

Title 3, Chapter 70, Real Property Tax Relief, on the summary page dated
[**OCT 12 2004**] following public hearing held on July 29, 2004 after
public notice was given in the Honolulu Advertiser on June 14, 2004.

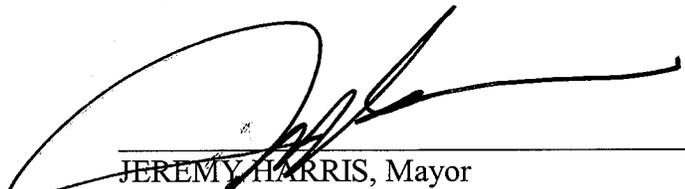
These rules shall take effect ten days after filing with the Office of the
City Clerk.


for IVAN M. LUI-KWAN, Director
Department of Budget and Fiscal Services

APPROVED AS TO FORM AND LEGALITY:

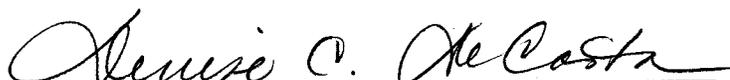

Deputy Corporation Counsel

APPROVED:


JEREMY HARRIS, Mayor
City and County of Honolulu

Dated: October 12, 2004

Received this 21st day of October, 2004.


DENISE COSTA, City Clerk

CERTIFICATE

I, Ivan M. Lui-Kwan, Director of Budget and Fiscal Services, City and County of Honolulu, hereby certify:

1. That the foregoing is a full, true and correct copy of Title 03, Chapter 70 of the Rules and Regulations of the Director of Budget and Fiscal Services, relating to real property tax relief, having been adopted by the Director of Budget and Fiscal Services after a public hearing held on July 29, 2004.
2. That notice of public hearing on the foregoing Rules and Regulations, which notice included a statement of the substances of the proposed Rules and Regulations, was published in the Honolulu Advertiser on June 14, 2004.



for _____
IVAN M. LUI-KWAN

Director of Budget and Fiscal Services
City and County of Honolulu