



A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. The purpose of this ordinance is to revise (1) the reporting requirements for certain exemptions identified in Section 8-10.1 (d) and (2) the penalty provision for failing to comply with the reporting requirements for such exemptions.

SECTION 2. Section 8-10.1, Revised Ordinances of Honolulu 1990, ("Claims for certain exemptions"), as amended, is amended by amending subsection (d) to read as follows:

"(d) The owner of any property which has been allowed an exemption under Sections 8-10.4, 8-10.6 through [8-10.11,] 8-10.10, 8-10.24, 8-10.27, 8-10.29, 8-10.32, or 8-10.33 has a duty to report to the assessor within 30 days after such owner or property ceases to qualify for such an exemption for, among others, the following reasons:

- (1) The ownership of the property has changed;
- (2) A change in the facts previously reported has occurred concerning the occupation, use or renting of the premises, buildings or other improvements thereon; or
- (3) A change in status has occurred which affects the owner's exemption.

Such report shall have the effect of voiding the claim for exemption previously filed, as provided in subsection (b)(4) of this section. The report shall be sufficient if it identifies the property involved, states the change in facts or status, and requests that the claim for exemption previously filed be voided.

In the event the property comes into the hands of a fiduciary who is answerable as provided for by this chapter, the fiduciary shall make the report required by this subsection within 30 days after the assumption of the fiduciary's duties or within the time otherwise required, whichever is later.

A penalty shall be imposed [for the failure to make the report required by this subsection.] if the change in facts occurred in the 12 months ending September 30th preceding the tax year for which an exemption is to take effect and the report required by this subsection is not filed by the immediately following



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE 12-29

BILL 47 (2012), CD1

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November 1st. The amount of the penalty shall be [~~\$500~~] \$300 imposed on the November 2nd preceding the tax year for which the owner or the property no longer qualifies for the exemption and on November 2nd for each year thereafter that the change in facts remains unreported. In addition to this penalty, the taxes due on the property plus any additional penalties and interest thereon shall be a paramount lien on the property as provided by this chapter."

SECTION 3. Ordinance material to be repealed is bracketed. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the revisor of ordinances need not include the brackets, the bracketed material or the underscoring.



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SECTION 4. This ordinance shall take effect upon approval and shall apply to the tax years beginning July 1, 2013 and thereafter.

INTRODUCED BY:

Ernest Martin (BR)

DATE OF INTRODUCTION:

May 30, 2012
Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Guan A. Bender
Deputy Corporation Counsel

APPROVED this 21st day of August, 2012.

Peter B. Carlisle
PETER B. CARLISLE, Mayor
City and County of Honolulu

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

ORDINANCE **12-29**

BILL 47 (2012), CD1

Introduced: 05/30/12 By: ERNEST MARTIN (BR)

Committee: BUDGET

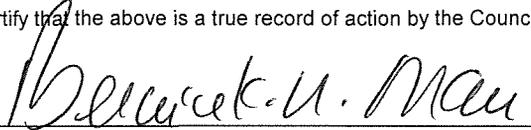
Title: A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY TAXATION.

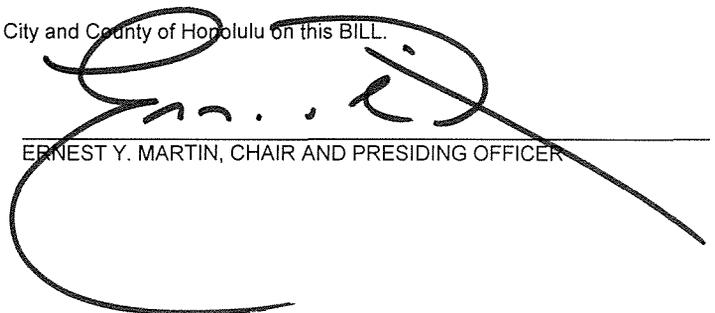
Links: [BILL 47 \(2012\)](#)
[BILL 47 \(2012\), CD1](#)
[CR-205](#)
[CR-258](#)

Voting Legend: Y= Aye, Y* = Aye w/Reservations, N = No, A = Absent, ABN = Abstain

COUNCIL	06/06/12	BILL PASSED FIRST READING AND REFERRED TO COMMITTEE ON BUDGET.							
ANDERSON	Y	BERG	Y	CACHOLA	Y	CHANG	Y	GABBARD	Y
GARCIA	Y	HARIMOTO	Y	KOBAYASHI	Y	MARTIN	Y		
BUDGET	06/25/12	CR-205 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.							
PUBLISH	06/30/12	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR-ADVERTISER.							
COUNCIL/PUBLIC HEARING	07/11/12	CR-205 ADOPTED. BILL PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO COMMITTEE ON BUDGET.							
ANDERSON	A	BERG	Y	CACHOLA	Y	CHANG	Y	GABBARD	A
GARCIA	Y	HARIMOTO	Y	KOBAYASHI	Y	MARTIN	Y		
PUBLISH	07/21/12	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR-ADVERTISER.							
BUDGET	07/25/12	CR-258 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING AS AMENDED IN <u>CD1</u> FORM.							
COUNCIL	08/15/12	CR-258 ADOPTED AND BILL 47 (2012), CD1 PASSED THIRD READING AS AMENDED.							
ANDERSON	Y	BERG	Y	CACHOLA	Y	CHANG	Y	GABBARD	Y
GARCIA	Y	HARIMOTO	Y	KOBAYASHI	Y	MARTIN	Y		

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this BILL.


BERNICE K. N. MAU, CITY CLERK


ERNEST Y. MARTIN, CHAIR AND PRESIDING OFFICER