



A BILL FOR AN ORDINANCE

RELATING TO THE REAL PROPERTY TAX BOARDS OF REVIEW.

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

SECTION 1. Purpose. The purpose of this ordinance is to broaden the notice and publication requirements for the real property tax boards of appeal.

SECTION 2. Section 8-12.7, Revised Ordinances of Honolulu 1990, as amended, is amended to read as follow:

"Sec. 8-12.7 Boards of review—Duties, powers, procedure before.

- (a) Each board for the city shall hear disputes between the director and any taxpayer in all cases in which appeals have been duly taken. The fact that a notice of appeal has been duly filed by a taxpayer shall be conclusive evidence of the existence of a dispute. However, this provision shall not be construed to permit a taxpayer to dispute an assessment to the extent that it is in accordance with the taxpayer's return, as may be required pursuant to this chapter, unless the taxpayer shows lack of uniformity or inequality as set forth in Section 8-12.3.
- (b) The assignment of particular tax appeals to a specific board of review shall be made by the director.
- (c) Upon the request of the chair of one board, the chair of one of the other boards may administratively, and without requirement of formal action of that chair's board, temporarily assign a member of that board to serve as a substitute member of the requesting board for purposes of establishing a quorum at a designated meeting or designated meetings of the requesting board. The substitute member temporarily assigned under this subsection shall serve only for the particular board meeting or meetings for which the assignment is made and only so long as a quorum may not be maintained by the board to which the substitute member is assigned. During the period of the substitute member's assignment, the substitute member may participate in the discussion of and vote on all appeals before the board. Nothing herein shall prevent a member from again being assigned under this subsection.
- (d) Each board shall hold public meetings at some central location in the city commencing not later than January 15th of each year and shall hear, as expeditiously as possible, all appeals assigned to it for each year. With the exception of questions involving the Constitution or laws of the United States, each board shall have the authority to decide all questions of fact and all



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questions of law necessary to the determination of the objections raised by the taxpayer in the notice of appeal; provided, that the board shall not have the authority to determine or declare an assessment illegal or void. Each board shall have the authority to allow or disallow exemptions pursuant to law, whether or not previously allowed or disallowed by the director, and to increase or lower any assessment.

- (e) Each board shall base each of its decisions on the evidence before it and, as provided in Section 8-1.18, the assessment made by the director shall be deemed prima facie correct. Assessments for the year upon other similar property situated in the city shall be received in evidence upon the hearing. In increasing or lowering any real property assessment, the board shall be governed by this chapter. Each board shall file with the director its written decision on each appeal, and a certified copy thereof shall be delivered or mailed by the director forthwith to the taxpayer concerned at the taxpayer's last known place of residence or business.
- (f) Upon completion of its review of the property tax appeals for the current year, each board shall compile and submit to the mayor and the council, and shall file with the director for the use of the public, copies of a report detailing the work of the board, which is directed at meeting the objectives of this chapter. The board additionally shall report on instances in which the director, in the application of the valuation methods selected by the director, erred as to the assessment of a particular property or particular properties not brought before the board by any appeal. Before commencing this phase of its work, each board shall publish, during the first week of September, a notice specifying a period of at least 10 days within which complaints may be filed by any taxpayer. Each complaint shall be in writing, shall identify the particular property involved, shall state the valuation claimed by the taxpayer and the grounds of objection to the assessment, and shall be filed with the director who shall transmit the same to the appropriate board. Not earlier than one week after the close of the period allowed for filing complaints, the appropriate board shall hear the same, after first giving reasonable notice of the hearing to all interested taxpayers and the director. Like notice and hearing shall be given in order for the board to include in its report any other property not brought before it by an appeal. The board may proceed by districts designated by their tax map designation, and may from time to time publish the notice above provided for as the work proceeds by districts.
- (g) The director, in the making of assessments for the succeeding year, shall give due consideration to the reports of the boards made pursuant to subsection (f).



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- (h) Each board, in addition to all other powers, also shall have the authority to subpoena witnesses, administer oaths, examine books and records, and hear and take evidence in relation to any subject pending before the board. It may request the tax appeal court to order the attendance of witnesses and the giving of testimony by them, and the production of books, records and papers at the hearings of the board.
- (i) In addition to any notice and publication required by state law or these ordinances, the director, on behalf of each board, shall make available on the city's website all notices of hearings, decisions by the boards and all rules and regulations pertaining to the boards."

SECTION 3. New ordinance 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 underscoring.



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SECTION 4. This ordinance takes effect upon approval.

INTRODUCED BY:

[Handwritten signature]

DATE OF INTRODUCTION:

DEC 2 2014

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Amy R. Kondo

Deputy Corporation Counsel

AMY R. KONDO
APPROVED this 5th day of March, 2015, 2014.

[Handwritten signature]

KIRK CALDWELL, Mayor
City and County of Honolulu

SOLED DEC - 5 PM 15:21
C O R P O R A T I O N

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

ORDINANCE 15-4

BILL 77 (2014)

Introduced: 12/02/14

By: ERNEST MARTIN

Committee: BUDGET

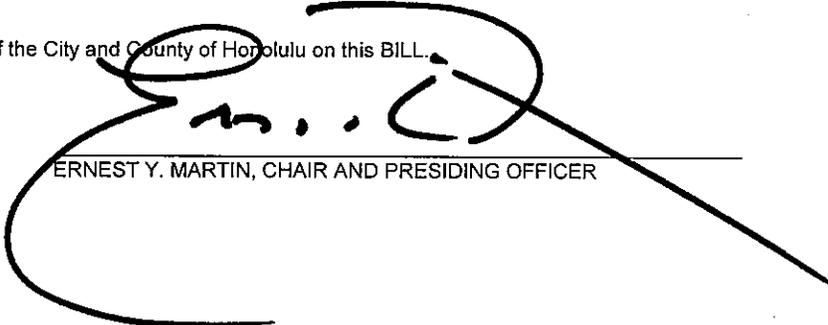
Title: A BILL FOR AN ORDINANCE RELATING TO THE REAL PROPERTY TAX BOARDS OF REVIEW.

Voting Legend: * = Aye w/Reservations

12/10/14	COUNCIL	BILL PASSED FIRST READING AND REFERRED TO COMMITTEE ON BUDGET. 9 AYES: ANDERSON, CHANG, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MARTIN, MENOR, PINE.
NOTE: COUNCILMEMBER OZAWA TOOK OFFICE ON FRIDAY, JANUARY 2, 2015.		
01/14/15	BUDGET	CR-11(15) – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.
01/17/15	PUBLISH	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR-ADVERTISER.
01/28/15	COUNCIL/PUBLIC HEARING	CR-11(15) ADOPTED. BILL PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO COMMITTEE ON BUDGET. 8 AYES: ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MARTIN, MENOR, OZAWA, PINE. 1 ABSENT: ANDERSON.
02/04/15	PUBLISH	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR- ADVERTISER.
02/11/15	BUDGET	CR-42(15) – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING.
02/18/15	COUNCIL	CR-42(15) ADOPTED AND BILL 77 (2014) PASSED THIRD READING. 8 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MARTIN, MENOR, OZAWA. 1 ABSENT: PINE.

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.


GLEN TAKAHASHI, ACTING CITY CLERK


ERNEST Y. MARTIN, CHAIR AND PRESIDING OFFICER