



A BILL FOR AN ORDINANCE

RELATING TO PROPERTY TAXES.

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

SECTION 1. Purpose. The purpose of this ordinance is to amend Chapter 8 of the Revised Ordinances of Honolulu 1990, relating to the real property tax.

SECTION 2. Section 8-1.3, Revised Ordinances of Honolulu 1990 ("Duties and responsibilities of the director"), is amended by amending subsection (l) to read as follows:

"(l) Compromises.

- (1) With the approval of the corporation counsel, to compromise any claim arising under this chapter not exceeding \$500.00 and if a claim exceeds \$500.00, the director shall obtain the approval of the city council, the administration of which is within the scope of the director's duties; and in any such case, there [shall] must be placed on file and in the director's department's office a statement of [(1) the]:
 - (A) The amount of tax assessed, or proposed to be [, (2) the];
 - (B) The amount of penalties and interest imposed or proposed to be assessed [, (3) the];
 - (C) The amount of penalties and interest imposed or which could have been imposed by law with respect to [the item (1)] paragraph (A), as computed by the director [, (4)];
 - (D) The total amount of liability as determined by the terms of the compromise, and the actual payments made thereon with the dates thereof [, and (5) the]; and
 - (E) The reasons for the compromise.
- (2) The director shall compromise any claim that arises under this chapter; provided that:
 - (A) The city council has approved the compromise of the claim by resolution;



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- (B) The claimant meets all the requirements as specified in the resolution adopted by the city council pursuant to paragraph (A); and
- (C) Once compromised, the director follows the procedures set forth in subdivisions (1)(A) through (E) regarding the required statement."

SECTION 3. Chapter 8, Article 1, Revised Ordinances of Honolulu 1990 ("Administration"), is amended by adding a new section to be appropriately designated by the revisor of ordinances and to read as follows:

"Sec. 8-1. Penalty for fraudulent claims for compromises.

Any person who attests to any false statement with the intent to defraud the city or evade the payment of real property taxes or any part thereof when filing a claim for compromise with the director pursuant to Section 8-1.3(l), will be guilty of a violation and be subject to a criminal fine of not more than \$ _____, in addition to being responsible for paying any outstanding taxes, interest, and penalties."

SECTION 4. 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 5. This ordinance takes effect on July 1, 2017, and shall apply to claims for compromise for the tax year beginning July 1, 2017, and the tax years thereafter.

INTRODUCED BY:

[Handwritten Signature]

DATE OF INTRODUCTION:

SEP 30 2016

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20 _____.

KIRK CALDWELL, Mayor
City and County of Honolulu