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CITY COUNCIL
HONOLULU, HAWAII

LINDA LINGLE
GOVERNOR

February 2, 2006

Mr. James H. Osborne
3209 Oahu Avenue
Honolulu, HI 96822-1249

Dear Mr. Osborne:

Thank you for your letter of December 21, 2005, expressing your concerns about the real property tax burden on our senior citizen retirees of Honolulu.

In response to your request for real property tax relief, I must inform you that this relief can only be given by the City and County of Honolulu since real property tax matters are strictly under the control of the City and County. As you have already written to the Mayor, I would suggest that you also contact your respective city council member. A copy of your letter will be forwarded to the Mayor and members of the Honolulu City Council.

As I am very interested in keeping abreast of situations of concern to our residents, I appreciate your taking the time to communicate your thoughts. Thank you for informing me of your concerns.

Sincerely,

LINDA LINGLE

c: The Honorable Mufi Hannemann, Mayor
Chair and Members of the Honolulu City Council

Misc. Com. No. 0298

December 21, 2005

The Honorable Linda Lingle
Governor, State of Hawaii
Executive Chambers
State of Hawaii Capitol
Honolulu, Hawaii, 96813

05 DEC 27 P4:02
OFFICE OF THE DIRECTOR
DEPT. OF TAXES

Dear Governor Lingle,

I "VEHEMENTLY PROTEST" Honolulu's Politicians action on raising Property Taxes the last few years on Senior Citizen Retiree's with limited low incomes.

Honolulu's Politicians, making the decision for raising the taxes, are enjoying better salaries, retirement benefits, and health benefits, with Security far above the average Honolulu Citizen, and are utterly disregarding the plight of Honolulu's Senior Citizens with Limited Retirement Incomes.

All that I am asking is that Honolulu's Retirees are given the same consideration, as Maui and Kauai now enjoy! (A" Circuit Breaker" charge of 3% of Annual Income for Honolulu's Senior Citizens, as it is for Maui and Kauai Residents)

Sincerely,

James H. Osborne 
3209 Oahu Ave
Honolulu, HI 96822-1249
Ph. 988-2975

Enclosure: Dec. 23, 2004 letter protest to Mayor Hanneman, to which I have not Received a reply.

December 23, 2004

City & County of Honolulu
Division of the Treasury
Real Property Relief Section
680 South Street
Honolulu, HI 96813

Subject: Property Tax Refund
For home owners (Parcel 290350350000)
New Assessed Value \$578300 July I, 2005
For Tax Years July1,2005 to June 30,2006

Gentlemen:

I protest the Discrimination in the State of Hawaii, where(2) of the (3)Major Islands have preferential rates for Real Property Tax Payments, which Honolulu does not have available for its Citizens who are elderly and retired with limited incomes.

Submitted is a copy of Kauai's Proposal for 2005 Real Property Tax Circuit Breaker, which they have used for 2004, and have extended to 2005..

An extra copy is enclosed for New Mayor-Elect Mufi Hannemann's consideration for 2005. Retiring Mayor Jeremy Harris has not taken action on this in 2004, apparently he has lost interest in the Public's Opinion when he can't be reelected again and does not need their vote. (In fairness, all of his other plans and efforts have had my approval, however on this item of Real Property Taxes he is 100% wrong in not following the lead of Maui and Kauai for 2004, and extending these same benefits to Oahu)

Sincerely,
James H. Osborne 
3209 Oahu Ave
Honolulu, HI 96822-1249
Ph. 988-2975

Enclosure; (4) pages County of Kauai 2005 Real Property Tax
Circuit Breaker Credit Program.

c.c. (1) Mayor-Elect Mufi Hannemann
City Hall
305 S. King St. Room 300.
Honolulu, HI 96813

AFFIDAVIT OF OWNER
(Circuit Breaker Tax Credit)

STATE OF HAWAII)
) SS:
COUNTY OF KAUAI)

I, _____, under penalty of perjury, hereby
(Print Owner's Name)
swear that the following information is true and correct:

1. I am the owner and occupant of the property identified on the application.
2. The property is my principal home for which I have a Homeowners Exemption
3. The 2003 Federal and Hawaii State personal income tax returns which I submitted are true and accurate copies of my total household adjusted gross income, or
4. I was not required to file a (check either or both below):

___ Hawaii State 2003 personal income tax return

___ Federal 2003 personal income tax return

and that my 2003 estimated total household adjusted gross income was

\$ _____.

I hereby understand and acknowledge that any person who falsifies and misrepresents any information in meeting the requirements of Chapter 5A-11.4(e) shall be fined \$1,000 or imprisoned for not more than one year or both.

Signature of Owner
(Must be signed in the presence of a Notary Public)

Subscribed and sworn to before me this

___ Day of _____, 20___.

Notary Public, State of Hawaii

My Commission Expires:



2005 Real Property Circuit Breaker Tax Credit Application

(Application Filing Deadline: December 31, 2004)

Part II: Residency Qualification		
Do you have a current Home Exemption (2004-2005) or were you granted a Home Exemption for the future tax year (2005-2006) on the property which you are claiming this Tax Credit? <small>If "YES", please proceed. If "NO", DO NOT PROCEED, you are not eligible for a credit.</small>	YES	NO
(If you need more information on Home Exemptions, please call the Real Property Tax Assessment Division at 241-6222.)		
Part III: Total Household Adjusted Income for the 2003 INCOME TAX YEAR		
A. Enter your HOUSEHOLD ADJUSTED GROSS INCOME from your Federal Tax Return	\$	_____
B. Enter your HOUSEHOLD ADJUSTED GROSS INCOME from your Hawaii State Tax Return	\$	_____
(Attach pages 1 & 2 of your 2003 Federal and State Income Tax Returns and complete the Affidavit on the back of this application.)		
Part III: Credit Calculation		
C. Enter the total amount of your Real Property Tax bill for the 2004-2005 tax year	\$	_____
D. Enter the larger of Line A or Line B from Part II	\$	_____
E. Enter 3% of your TOTAL HOUSEHOLD INCOME (Multiply Line D by .03)	\$	_____
F. Subtract Line E from Line C and enter the amount here	\$	_____
<i>If the amount on Line E is greater than the amount of Line C, you are not eligible for a credit.</i>		
G. Enter the total amount of your Real Property Tax bill from the 2001-2002 tax year	\$	_____
H. Enter the larger of Line E or Line G from Part III	\$	_____
I. Subtract Line H from Line C	\$	_____
<i>If the amount on Line I is zero or a negative number, you are not eligible for a credit</i>		
Part IV: Applicant Information		
1. Tax Map Key No./ Parcel ID: (4) _____ <small style="margin-left: 100px;">Zone Section Plat Parcel CPR</small>		
2. Applicant's Name: _____		
3. Social Security Number: _____	Date of Birth: _____	
4. Mailing Address: _____ City/State/Zip: _____		
5. Home Phone: _____	Business Phone: _____	
Part V: Certification		
I hereby certify that I am a qualified homeowner, that the information above is true and correct, and that the tax return submitted with this application is a true and correct copy. I authorize the County of Kauai to verify my income or other information on this application with the State Tax Office or Internal Revenue Service. <small>ANY PERSON WHO FALSIFIES AND MISREPRESENTS ANY INFORMATION IN MEETING REQUIREMENTS OF CHAPTER 5A-11.4(e) SHALL BE FINED \$1,000 OR IMPRISONED FOR NOT MORE THAN ONE YEAR OR BOTH.</small>		
Signature _____		Date _____
<small>SOCIAL SECURITY NUMBER: The applicant's social security number is requested for the purpose of establishing the identity of the applicant for Property Tax Credit and maintaining a record of Tax Credit Claims. The request is authorized under the Federal Social Security Act (42 U.S.C.A. Sec. 405 (c) (2)). Disclosure is voluntary and will not affect the allowance of a claim for a Tax Credit, but failure to disclose may result in a delay of processing the claim. If disclosed, social security numbers will not be subject to public access.</small>		
For Official Use Only		
Check for current HOME EXEMPTION on file	YES	NO
Are taxes current on this parcel?	YES	NO
(If either of the above questions are marked "NO", the applicant does not qualify)		
J. Amount of REAL PROPERTY TAX calculated for the 2005-06 tax year	\$	_____
K. Enter the amount from Line H, this is the Maximum Tax Due.	\$	_____
L. Enter the amount from Line I, Part III, Maximum Credit Allowable	\$	_____
M. Enter the amount from Line G, Part III, taxes paid for the 2001-02 tax year. Minimum tax due.	\$	_____
N. Enter the lesser amount of Line J or Line K.	\$	_____
O. Enter the greater amount of Line M or Line N. This is the adjusted minimum tax due.	\$	_____

Bryan J. Baptiste
Mayor
Gary K. Heu
Administrative Assistant



Michael Tresler
Finance Director
John Isobe
Deputy Finance Director

COUNTY OF KAUA'I
DEPARTMENT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION

2005 Real Property Tax Circuit Breaker Credit

Summary of Program Highlights

Even if you are receiving a Circuit Breaker Credit in 2004, you **MUST REAPPLY** to be eligible in 2005.

To Qualify:

1. You must be an Owner Occupant who filed and was granted a home exemption claim under Section 5A-11.4 no later than December 31, 2004.
2. Your property taxes must exceed three percent (3%) of your total household adjusted gross income. The income of all owner occupants will be considered.
3. You are not delinquent in the payment of your Real Property Taxes.

To Apply For Credit:

1. The **DEADLINE** for submitting an application is **December 31, 2004**. Homeowners must file an application with the County of Kaua'i Real Property Assessment Division.
2. Mail your completed application, the first two (2) pages of both your 2003 State and Federal Income Tax Returns, including the signed Affidavit, if applicable, to the address below **postmarked no later than December 31, 2004**:

Real Property Tax Assessment Division
4444 Rice Street, Suite A-454
Lihu'e, HI 96766

3. Completed applications and accompanying 2003 Tax Returns and Affidavit may also be hand delivered to the County of Kaua'i Real Property Tax Assessment Division **no later than 4:30pm, December 31, 2004**.
4. Circuit Breaker Tax Credit Application Forms and Instructions are also available at the following locations:

- Real Property Tax Office, 4444 Rice St., Ste.A-454,Lihu'e, Kaua'i (Kapule Bldg.)
- All Community Neighborhood Centers
- County of Kauai Website at: www.kauai.hawaii.gov

PLEASE SEE REVERSE SIDE

4444 RICE STREET, SUITE A-454, LIHU'E, HAWAII 96766, (808) 241-6222, FAX (808) 241-6252

2005 CIRCUIT BREAKER TAX CREDIT APPLICATION INSTRUCTIONS

Part I: Residency Qualifications

Answer the question by checking the appropriate box "YES" or "NO".

Part II: Total Household Adjusted Gross Income for the 2003 INCOME TAX YEAR

- A. Enter your Total HOUSEHOLD ADJUSTED GROSS INCOME from your 2003 Federal Tax Return on line A.
- B. Enter your Total HOUSEHOLD ADJUSTED GROSS INCOME from your 2003 State Tax Return on line B.

IMPORTANT: You must submit a copy of pages 1 & 2 of your 2003 Federal and State Income Tax Returns with the application. If you are married but filing separately or if there are multiple owner-occupants, photocopies of all tax returns must be submitted. You are also required to complete and notarize the Affidavit on the back of the application form if you were not required to file a tax return.

Note: Total Household Adjusted Gross Income (AGI) means the adjusted gross income of the homeowner and spouse or the combined incomes of all owner-occupants.

Part III: Credit Calculation

- C. On Line C, enter the amount of your Real Property tax bill for the 2004-2005 tax year.
- D. On Line D, enter the larger TOTAL HOUSEHOLD ADJUSTED GROSS INCOME amount from either your 2003 Federal or State Income Tax Returns (See: Part II Line A or Line B) .
- E. Multiply your Total Household Adjusted Gross Income from Line D by 3% and enter the amount on Line E.
- F. Subtract Line E from Line C and enter this amount on Line F. (If the amount entered on Line E is greater than the amount on C, you are not eligible for the Circuit Breaker Credit.)
- G. On Line G, enter the amount of Real Property taxes you paid for your property in the 2001-2002 tax year.
- H. On Line H, enter the larger amount from Line E or Line G. (The amount entered on Line H is the maximum property tax you will pay in the 2005-2006 tax year).
- I. Subtract Line H from Line C and enter the amount on Line I. (If the amount entered on Line I is zero or a negative number, you are not eligible for the Circuit Breaker Credit.)

Part IV: Applicant Information

Read and complete all sections of Part IV (Lines 1 through 5).

Part V: Certification

After carefully reading the Certification provisions please sign and date the application.

If you have questions or require informational assistance, please contact the Real Property Tax Assessment Division at (808) 241-6222 (Monday-Friday from 8:00am to 4:00pm) or check on-line at www.kauai.hawaii.gov

FILING DEADLINE: All applications must be postmarked or submitted to the County of Kaua'i Real Property Tax Assessment Division no later than December 31, 2004.