



A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY ASSESSMENT.

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

SECTION 1. Purpose. The purpose of this ordinance is to: (1) provide for filing a notice of appeal to the board of review via electronic transmission; (2) allow for payment of the costs to be deposited by the taxpayer on appeal to the board of review via electronic transmission; and (3) clarify that the costs to be deposited by the taxpayer on appeal to the board of review are required to perfect an appeal; (4) specify the methods, permitted and not permitted, for lodging an appeal; and (5) clarify the time for lodging an appeal by personal delivery.

SECTION 2. Section 8-12.9, Revised Ordinances of Honolulu, 1990, as amended ("Appeal to board of review"), is amended to read as follows:

"Sec. 8-12.9 Appeal to board of review.

- (a) A notice of appeal to the board of review must be lodged with the director on or before the date fixed by law for the taking of the appeal. by either personal delivery, depositing the appeal in the mail, or by electronic transmission, provided, however, that a notice of appeal cannot be lodged by facsimile transmission. Personal delivery shall include delivery by private delivery services. Private delivery services are those designated by the Internal Revenue Services. Notwithstanding any other provision to the contrary, (1) a notice of appeal with payment of costs personally delivered shall be deemed to have been lodged with the director when personally delivered before the close of city business hours; (2) a notice of appeal with payment of costs deposited in the mail, postage prepaid, and properly addressed to the director, shall be deemed to have been lodged with the director on the date shown by the [post office] postal service cancellation mark stamped upon the envelope or other appropriate wrapper containing the notice of appeal[.]; and (3) a notice of appeal transmitted electronically, properly addressed to the director, with payment of costs also transmitted electronically, shall be deemed lodged with the director on the date the electronic transmission and electronic payment are electronically received by the server designated by the director to receive appeals and payment of costs transmitted electronically.
- (b) The notice of appeal must be in writing and any such notice, however informal it may be, identifying the assessment involved in the appeal, stating the valuation claimed by the taxpayer and the grounds of objection to the assessment shall be sufficient[.], provided, however, the payment of costs to be deposited by the taxpayer pursuant to Section 8-12.10, including the payment of costs electronically, must be made on or before the date fixed by law for the taking of the appeal in



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order to perfect the appeal and for the board of review to have jurisdiction to hear the appeal. Upon the necessary information being furnished by the taxpayer to the director, the director shall prepare the notice of appeal upon request of the taxpayer or county and any notice so prepared by the director shall be deemed sufficient as to its form.

- (c) The appeal shall be considered and treated for all purposes as a general appeal and shall bring up for determination all questions of fact and all questions of law, excepting questions involving the Constitution or laws of the United States, necessary for the determination of the objections raised by the taxpayer in the notice of appeal. Any objection involving the Constitution or laws of the United States may be included by the taxpayer in the notice of appeal and in such case the objections may be heard and determined by the tax appeal from a decision of the board of review; but this provision shall not be construed to confer upon the board of review the power to hear or determine such objections. Any notice of appeal may be amended at any time prior to the board's decision; provided, the amendment does not substantially change the dispute or lower the valuation claimed."

SECTION 3. Section 8-12.10, Revised Ordinances of Honolulu, 1990, as amended ("Costs--Deposit for an appeal"), is amended to read as follows:

"Sec. 8-12.10 Costs--Deposit for an appeal.

- (a) The costs to be deposited by the taxpayer on appeal to the board of review shall be [twenty-five dollars] \$25 for each real property tax appeal.
- (b) The cost to be deposited by the taxpayer on any appeal to the tax appeal court or the state supreme court shall be as provided in HRS Sections 232-22 and 232-23.
- (c) Payment of costs to be deposited by the taxpayer must be made on or before the date fixed by law for the taking of the appeal in order, pursuant to Section 8-12.9, to perfect a notice of appeal and for the board of review to have jurisdiction to hear the appeal.

SECTION 4. Ordinance material to be repealed is bracketed. 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 brackets, bracketed material, or the underscoring.



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SECTION 5. This ordinance shall take effect upon its approval.

INTRODUCED BY:

Barbara Marshall (BR)

DATE OF INTRODUCTION:

September 13, 2007
Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

[Signature]
Deputy Corporation Counsel

APPROVED this 26th day of November, 2007.

[Signature]
MUFI HANNEMANN, Mayor
City and County of Honolulu

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

ORDINANCE 07-48

BILL 72 (2007), CD1

Introduced: 09/13/07 By: BARBARA MARSHALL (BR)

Committee: BUDGET

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

Links: [BILL 72 \(2007\)](#)
[BILL 72 \(2007\), CD1](#)
[D-703\(07\)](#)
[CR-348](#)

COUNCIL	09/19/07	BILL PASSED FIRST READING AND REFERRED TO COMMITTEE ON BUDGET.
	APO Y	CACHOLA Y DELA CRUZ Y DJOU Y GARCIA Y
	KOBAYASHI Y	MARSHALL Y OKINO Y TAM Y
BUDGET	09/26/07	CR-348 - BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING AS AMENDED IN CD1 FORM.
PUBLISH	10/06/07	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.
COUNCIL/PUBLIC HEARING	10/17/07	CR-348 ADOPTED, BILL AS AMENDED (BILL 72 (2007), CD1) PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO COMMITTEE ON BUDGET.
	APO Y	CACHOLA E DELA CRUZ Y DJOU Y GARCIA A
	KOBAYASHI Y	MARSHALL Y OKINO Y TAM Y
PUBLISH	10/22/07	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.
BUDGET	10/24/07	CR-393 - BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING.
COUNCIL	11/07/07	CR-393 ADOPTED AND BILL 72 (2007), CD1 PASSED THIRD READING.
	APO E	CACHOLA Y DELA CRUZ Y DJOU Y GARCIA Y
	KOBAYASHI Y	MARSHALL Y OKINO Y TAM 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.


DENISE C. DE COSTA, CITY CLERK


BARBARA MARSHALL, CHAIR AND PRESIDING OFFICER