

DEPARTMENT OF FINANCE
OF THE CITY AND COUNTY OF HONOLULU
STATE OF HAWAII
TITLE 4
SUBTITLE 5 REAL PROPERTY TAXATION

CHAPTER 17

ASSIGNMENT OF REAL PROPERTY TAX APPEAL CASES

RULES AND REGULATIONS OF THE DIRECTOR OF FINANCE RELATING TO
THE ASSIGNMENT OF REAL PROPERTY TAX APPEAL CASES TO THE
BOARDS OF REVIEW PURSUANT TO SUBSECTION 8-12.7(b),
REVISED ORDINANCES OF HONOLULU

PART XXIX

- Sec. 4-17-1 Purpose of rules
- Sec. 4-17-2 Definitions
- Sec. 4-17-3 Assignment of cases
- Sec. 4-17-4 Director's authority

Sec. 4-17-1 Purpose of rule. These rules and regulations are promulgated in compliance with Subsection 8-12.7(b), Revised Ordinances of Honolulu, and are intended to govern the assignment of real property tax appeal cases to the Boards of Review. In assigning appeal cases, the primary goal is to minimize delays in the appeal process and to reduce the backlog of appeal cases.

Sec. 4-17-2 Definitions. As used in these rules and regulations:

- (1) "Boards" mean the Boards of Review for the City and County of Honolulu.
- (2) "Director" means the Director of Finance of the City and County of Honolulu or an authorized employee.

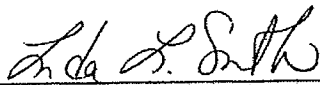
Sec. 4-17-3 Assignment of cases. The assignment of appeal cases to the boards shall be made in a manner that will enhance the expeditious disposition of real property tax appeal cases. In making this assignment, the director shall consider the following factors:

- (1) The availability of the board to hear the appeal.
- (2) The complexity of the appeal.
- (3) The number and complexity of the appeals pending before the board.

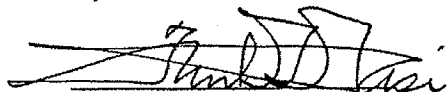
Sec. 4-17-4 Director's authority. In the enforcement and administration of these rules and regulations, nothing herein is intended to limit the director's power to apply any of the provisions of Chapter 8, Revised Ordinances of Honolulu, relating to Real Property Tax and any and all other laws applicable thereto.

The Procedural Rules for the implementation of Subsection 8-12.7(b), Revised Ordinances of Honolulu, relating to the assignment of real property tax appeal cases, were adopted on SEP 2 1987, following a public hearing held on July 22, 1987, after public notice was given in the Honolulu Advertiser on July 2, 1987.

These rules shall take effect ten days after filing with the City Clerk.


LINDA L. SMITH
Director of Finance
City and County of Honolulu

Approved this 2nd day of
September, 1987.



FRANK F. FASI
Mayor
City and County of Honolulu

APPROVED AS TO FORM:

Waine T. Kawachi
Deputy Corporation Counsel

Received this 9th day of
September, 1987.

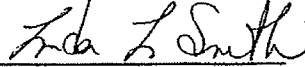
Raymond K. Hua
City Clerk

CERTIFICATE

I, LINDA L. SMITH, Director of Finance, City and County of Honolulu, hereby certify:

1. That the foregoing is a full, true and correct copy of "PART XXIX" of the Rules and Regulations of the Director of Finance, relating to the assignment of real property tax appeal cases to the Boards of Review, having been adopted by the Director of Finance on SEP 2 1987, after a public hearing held on July 22, 1987.

2. That notice of public hearing on the foregoing Rules and Regulations, which notice included a statement of substances of the proposed Rules and Regulations, was published in the Honolulu Advertiser on July 2, 1987.



LINDA L. SMITH
Director of Finance
City and County of Honolulu