DEPARTMENT OF FINANCE
OF THE CITY AND COUNTY OF HONOLULU
STATE OF HAWAI'I
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

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

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

REPRODUCED AT GOVERNMENT EXPENSE
Approved this 3rd day of September, 1987.

FRANK F. FASI
Mayor
City and County of Honolulu

APPROVED AS TO FORM:

Waine T. Kawaeuchi
Deputy Corporation Counsel

Received this 7th day of September, 1987.

Raymond Kana
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.

[Signature]

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