

DEPARTMENT OF FINANCE  
OF THE CITY AND COUNTY OF HONOLULU

STATE OF HAWAII

TITLE 4

SUBTITLE 5 REAL PROPERTY TAXATION

CHAPTER 12

TAX MORATORIUM ON BUILDING-REHABILITATION PROJECTS

RULES AND REGULATIONS OF THE DIRECTOR OF FINANCE  
RELATING TO EXEMPTION FROM INCREASED VALUATION DUE  
TO CERTAIN IMPROVEMENTS TO BUILDINGS UNDER SECTION 8-7.1,  
REVISED ORDINANCES OF HONOLULU, TO BE DESIGNATED  
"PART XXII" AND TO READ AS FOLLOWS:

PART XXII

- Sec. 4-12-1 Purpose of rules
- Sec. 4-12-2 Definitions
- Sec. 4-12-3 Eligibility requirements
- Sec. 4-12-4 Filing of claim
- Sec. 4-12-5 Determination and certification
- Sec. 4-12-6 Extent of the tax moratorium
- Sec. 4-12-7 Appeal

Sec. 4-12-1 Purpose of rules. These rules and regulations are intended to clarify and implement Section 8-7.1(g), of the Revised Ordinances of Honolulu, which provides that the assessed valuation of certain buildings shall not be increased if the increase is due to improvements on buildings undertaken or made by the owner-occupant pursuant to the requirements of any urban redevelopment, rehabilitation or conservation project under the provisions of Part II of Chapter 53, Hawaii Revised Statutes; the property tax moratorium being for a period of seven (7) years as prescribed in section 4-12-6 of these regulations.

Sec. 4-12-2 Definitions. As used in these rules and regulations:

- (1) The term "director" shall mean the city and county director of finance or his designee.
- (2) "Improvements" shall include additions, alterations, modifications or other new construction, improvement or repair work to buildings pursuant to the requirements of a rehabilitation project.
- (3) "Maintenance" shall mean the process of preserving a property and keeping it operational. It includes cleaning, painting and other endeavors to upkeep a property.
- (4) "Owner-occupant" shall mean the person who owns and physically occupies the building including lessees of residential property who qualify as owners under Section 8-6.3, Revised Ordinances of Honolulu.
- (5) "Rehabilitation Project" shall mean an officially designated urban redevelopment, rehabilitation, or conservation project under the provisions of Part II of Chapter 53, Hawaii Revised Statutes.
- (6) "Repair" shall mean to replace, to restore, or to fix termite or rot

These rules shall take effect July 1, 1981.

*Peter D. Leong*

PETER D. LEONG  
Director of Finance  
City and County of Honolulu

Approved this 8<sup>th</sup> day of June,  
1981.

*Eileen R. Anderson*

EILEEN R. ANDERSON  
Mayor  
City and County of Honolulu

APPROVED AS TO FORM:

*Waine T. Kawaveli*

Deputy Corporation Counsel

Received this 17<sup>th</sup> day of  
June, 1981.

*Dianna M. Pitt*

City Clerk

CERTIFICATE

I, PETER D. LEONG, Director of Finance, City and County of Honolulu, hereby certify:

1. That the foregoing is a full, true and correct copy of "PART XXII" of the Rules and Regulations of the Director of Finance, relating to exemption from increased valuation due to certain improvements to buildings, having been adopted by the Director of Finance on May 26, 1981, after a public hearing held on May 26, 1981.

2. That notice of public hearing on the foregoing Rules and Regulations, which notice included a statement of the substance of the proposed Rules and Regulations, was published in the Honolulu Advertiser on May 1, 1981.



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PETER D. LEONG  
Director of Finance  
City and County of Honolulu