

DEPARTMENT OF FINANCE  
OF THE CITY AND COUNTY OF HONOLULU  
STATE OF HAWAII  
TITLE 4  
SUBTITLE 5 REAL PROPERTY TAXATION  
CHAPTER 18  
ASSESSMENT NOTICE AND ASSESSMENT LIST

RULES AND REGULATIONS OF THE DIRECTOR OF FINANCE RELATING  
TO THE CONTENTS OF THE ASSESSMENT NOTICE AND ASSESSMENT LIST  
UNDER SECTION 8-2.1 AND SECTION 8-2.2, REVISED ORDINANCES OF HONOLULU,  
TO BE DESIGNATED "PART XXXIX" AND TO READ AS FOLLOWS:

PART XXXIX

Sec. 4-18-1	Purpose of rules
Sec. 4-18-2	Definitions
Sec. 4-18-3	Notice of Property Assessment
Sec. 4-18-4	Public Notice and Inspection of Assessments of Taxable Property
Sec. 4-18-5	Record of Property Assessments
Sec. 4-18-6	Assessment List

Sec. 4-18-1 Purpose of rules. These rules and regulations are intended to establish the procedures relating to the preparation of the Notice of Assessment and the Assessment List under Section 8-2.1 and Section 8-2.2, respectively, Revised Ordinances of Honolulu 1978 (1983 Edition).

Sec. 4-18-2 Definitions.

(a) As used in these rules and regulations:

- (1) "City" shall mean the City and County of Honolulu.
- (2) "Director" shall mean the Director of the Department of Finance, City and County of Honolulu, or his authorized designee.
- (3) "ROH" shall mean the Revised Ordinances of Honolulu.
- (4) "HRS" shall mean the Hawaii Revised Statutes.
- (5) "Tax year" shall be as defined in Section 8-6.2, ROH.
- (6) "Owner" shall be as defined in Section 8-6.3, ROH.
- (7) "General class of the property" shall be as defined in Section 8-7.1(c), ROH.
- (8) "Property" or "real property" shall be as defined in Section 8-1.1, ROH.
- (9) "Taxable real property" shall mean real property for which real property taxes will be assessed and collected, including the minimum tax imposed under Section 8-11.1(g), ROH, for taxable property which is fully exempted.
- (10) "Nontaxable real property" shall mean all real property other than taxable real property.

Sec. 4-18-3 Notice of Property Assessment.

- (a) On or before March 15 preceding the tax year, the director shall prepare a notice of property assessment for each parcel of taxable real property within the City.
- (b) With respect to taxable real property, the notice of property assessment shall be mailed or personally delivered to the owner of the property on or before March 15 preceding the tax year, postage prepaid and addressed to the owner at the owner's last known address or place of residence.
  - (1) Whenever the property is owned by more than one person, the director shall send the notice of property assessment to any one owner, provided that upon written request, the notice of property assessment shall be sent to other owners of the property.
- (c) With respect to taxable real property, the notice of property assessment shall contain the following information:
  - (1) the identification of the property by tax map key number;
  - (2) the name of the owner;
  - (3) the general class of the property;
  - (4) the valuation of (i) the buildings and (ii) all other real property exclusive of buildings, determined in accordance with Section 8-7.1(a), ROH;
  - (5) the amount of exemption, if any, applied to the buildings and the amount of exemption, if any, applied to all other real property exclusive of buildings; and
  - (6) the net taxable value of the buildings and the net taxable value of all other real property exclusive of the buildings.
- (d) For accountability purpose only, the director shall prepare a notice of property assessment for each parcel of nontaxable real property within the City.
  - (1) The notice of property assessment shall be prepared on or before March 15 preceding the tax year.
  - (2) The notice of property assessment need not be mailed or delivered to the owner.
  - (3) The notice of property assessment shall contain the information set forth in (c) above, except that the nontaxable property will always show in the "Exemption" column of the notice of property assessment, an exemption in the full amount of the valuation shown for the buildings and for all other real property exclusive of buildings, and will always show in the "Net Taxable" column of the notice of property assessment, a "0" for the buildings and for all other real property exclusive of buildings.

Sec. 4-18-4 Public Notice and Inspection of Assessments of Taxable Property.

- (a) Each year, the director shall give public notice of the assessments for the tax year by informing the public of the time when and place where the records of taxable real properties within the City may be inspected. The purpose of the public notice is to enable any person to ascertain what assessments have been made against such person or such person's property, and to confer with the director so that any errors may be corrected before the preparation of the assessment list.
  - (1) The public notice shall be made by publication in an English language newspaper of general circulation at least three times on different days during the month of March of each year.
  - (2) The time provided for inspection shall be not less than a period of ten days prior to March 31 preceding the tax year.

- (b) The records of taxable real properties shall be offered for public inspection in the form of a list to be known as the list of taxable real property.
  - (1) The list of taxable real property shall contain all of the information on each notice of property assessment for taxable real property, as described in section 4-18-3(c), above.

Sec. 4-18-5 Record of Property Assessments.

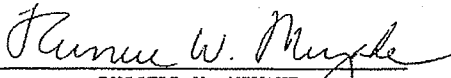
- (a) For each tax year, the director shall retain a record of the assessments prepared for all taxable and nontaxable real property. The record shall be known as the record of property assessments.
- (b) The record of property assessments may be a collection of the individual notices of property assessment prepared pursuant to section 4-18-3(a) and (d), which are numerically arranged by tax map key number. Where the record of property assessments is not comprised of a collection of the notices of property assessment, the record of property assessments shall contain at least all of the information described in section 4-18-3(c) or (d)(3) for all real property within the City.

Sec. 4-18-6 Assessment List.

- (a) Immediately upon completion of the processing of appeals filed on or before April 9, the director shall prepare a list, in duplicate, of all assessments made on taxable real property within the City. The list shall be known as the assessment list. It shall be signed and sworn to by the person preparing it.
- (b) The assessment list shall include:
  - (1) the identification of the property by tax map key number;
  - (2) the general class of the property;
  - (3) the valuation of the buildings and the valuation of all other real property exclusive of buildings, determined pursuant to Section 8-7.1(a), ROH;
  - (4) the amount of exemption, if any, applied to the buildings and the amount of exemption, if any, applied to all other real property exclusive of the buildings;
  - (5) the net taxable value of the buildings and the net taxable value of all other real property exclusive of the buildings; and
  - (6) for appeals filed on or before April 9, the amount in dispute for buildings and the amount in dispute for all other real property exclusive of buildings.
- (c) The assessment list shall be the list in accordance with which taxes shall be collected.
- (d) No changes shall be made to the assessment list except by court or other tribunal having jurisdiction, where appeals from assessments have been duly taken and prosecuted to final determination, and subject to Section 8-1.20, ROH.
- (e) The original assessment list shall be retained by the director, and a copy of the assessment list shall be furnished to and held by the City Clerk.

The Procedural Rules for the Implementation of Section 8-2.1 and Section 8-2.2, Revised Ordinances of Honolulu, Relating to the Contents of the Assessment Notice and Assessment List, were adopted on May 8, 1992, following a public hearing held on April 10, 1992, after public notice was given in the Honolulu Star-Bulletin on March 11, 1992.

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

  
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RUSSELL W. MIYAKE  
Director of Finance  
City and County of Honolulu


Approved this 8<sup>th</sup> day of May, 1992.

FRANK F. FASI  
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FRANK F. FASI  
Mayor  
City and County of Honolulu

APPROVED AS TO FORM:

  
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Deputy Corporation Counsel

Received this 14<sup>th</sup> day of  
May, 1992.

  
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City Clerk