

AMENDMENT TO RULES OF THE BOARDS OF REVIEW OF THE
CITY AND COUNTY OF HONOLULU, STATE OF HAWAII,
RELATING TO PROCEDURE AND FORMS TO BE USED

The following rules are hereby prescribed pursuant to the authority conferred upon the Boards of Review of the City and County of Honolulu, State of Hawaii, by Article 12 of Chapter 8 of the Revised Ordinances of Honolulu, 1978, as amended by Ordinance No. 85-109, relating to appeals.

RULE 1. Definitions.

1.1. "Board" means any one or more of the Boards of Review for the City and County of Honolulu created by Ordinance No. 85-109, approved December 11, 1985, whose address is the Real Property Tax Assessment Office, 842 Bethel Street, Honolulu, Hawaii 96813.

1.2. "Chair" and "Vice-Chair" mean the chairperson and vice-chairperson, respectively, of the board.

1.3. "Taxpayer" or "appellant" means the person taking an appeal to the board under the provisions of Article 12 of Chapter 8 of the Revised Ordinances of Honolulu, 1978, as amended.

1.4. "Director" means the Director of Finance of the City and County of Honolulu or an authorized employee.

RULE 2. Conduct of Hearing.

2.1. There must be a quorum of three members of a board present before such board can conduct a hearing and render its decision.

2.2. In the absence of the Chair the hearing shall be conducted by the Vice-Chair. In the absence of the Chair and the Vice-Chair the member previously designated by the Chair will assume the authority of the Chair and conduct the meeting, provided there is a quorum of three members present.

RULE 3. Appearance and Practice Before the Board.

3.1. To the greatest extent practicable, the hearings before the board shall be informal provided that the provisions of Chapter 91, Hawaii Revised Statutes, shall apply.

3.2. An appeal from the assessed valuation of real property shall be considered and treated for all purposes as a general appeal of the property valuation including both land and improvements thereon.

3.3. Any individual taxpayer may represent himself before the board.

3.4. The following persons may appear in a representative capacity before the board:

(a) attorneys at law duly qualified and entitled to practice before the Supreme Court of the State of Hawaii;

(b) appraisers deemed qualified by the board hearing the appeal;

(c) real estate brokers licensed under the laws of the State of Hawaii;

(d) a bona fide officer, partner, or full-time employee of an individual firm, association, partnership, or corporation duly authorized to appear for such individual firm, association, partnership or corporation;

(e) a person representing an immediate member of his family;

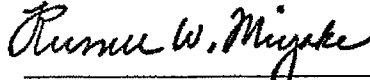
(f) the director, or any other representative of the director.

CERTIFICATE

I, RUSSELL W. MIYAKE, Director of Finance, City and County of Honolulu, hereby certify:

1. That the foregoing is a full, true and correct copy of "PART XXXIX" of the Rules and Regulations of the Director of Finance, relating to the contents of the assessment notice and assessment list, having been adopted by the Director of Finance on May 8, 1992, after a public hearing held on April 10, 1992.

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 Star-Bulletin on March 11, 1992.



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

Upon good cause shown, any other person may appear on behalf of the taxpayer if the board hearing the appeal deems such other person qualified to represent the taxpayer.

3.5. All persons appearing in proceeding before the board in a representative capacity shall conform to the standards of ethical conduct required of attorneys before the courts of Hawaii. If any such person does not conform to such standards, the board may decline to permit such person to appear in a representative capacity in any proceeding before the board.

3.6. No former employee of the department of finance or the department of corporation counsel may appear in a representative capacity for a period of 12 months immediately following his severance with such department, in a proceeding involving a matter which he has investigated or passed upon while in such employ.

3.7. No former employee of the department of finance shall, at any time after severing his employment with the department, appear as a witness on behalf of any taxpayer in a proceeding involving a matter which he has investigated or passed upon while in such employ, except with the written permission of the director.

RULE 4. Filing of Papers.

4.1. Papers required to be filed with the board shall be deemed filed upon actual receipt by the Chair or the director, accompanied by proof of service upon all parties required to be served.

4.2. The notice of appeal to the board and the decision of the board on each appeal decided by it, shall be filed with the director.

RULE 5. Commencement of Appeal.

5.1. An appeal to the board is taken by filing a written notice of appeal with the director on or before the date fixed by law for the taking of the appeal and the deposit of costs of \$3 for each appeal.

5.2. An appeal to the board shall be deemed to have been taken in time if the notice thereof shall have been deposited in the mail, postage prepaid, properly addressed to the director, on or before said date.

RULE 6. Notice of Appeal.

6.1. The notice of appeal shall (a) identify the assessment involved in the appeal, (b) state the grounds of objection to the assessment, and (c) be signed by the taxpayer or his duly authorized representative. Proof of authorization to represent taxpayer must be submitted with the appeal.

6.2. The notice shall, in addition, separately set forth the valuation claimed by the taxpayer for the land and the building(s), if any. In the event the appeal involves the disallowance of a claim for exemption, the notice shall identify the exemption claimed.

6.3. Failure to comply with the provisions of 6.1. and 6.2. of this Rule shall be grounds for dismissal of the appeal.

6.4. Any notice of appeal may be amended at any time prior to the board's decision, provided the amendment (a) does not substantially change the dispute or (b) does not lower the valuation claimed.

RULE 7. Notice of Hearing of Appeals.

7.1. In any appeal, all parties shall be served with a notice at least 15 days before the date set for the hearing of the appeal. Service of the notice shall be by certified or registered mail with return receipt requested.

RULE 8. Computation of Time.

8.1. In computing any period of time prescribed or allowed by these rules, by order of the board or by any applicable law, the day of the act, event, or default after which the designated period of time begins to run is not to be included. The last day of the period so computed is to be included, unless it is a Saturday, Sunday or a legal holiday for the board, in which event the period runs until the end of the next day. When the period of time prescribed or allowed is less than seven days, intermediate Saturdays, Sundays and legal holidays for the board shall be excluded in the computation.

RULE 9. Continuances or Extensions of Time.

9.1. Any party desiring a continuance of a hearing shall, immediately upon receipt of notice of the hearing, or as soon thereafter as facts requiring such continuance come to his knowledge, notify the Chair in writing of his desire, stating in detail the reasons for requesting the continuance. The Chair in passing upon a request for continuance, shall consider whether such request was promptly and timely made. For good cause shown, the Chair may grant such a continuance. The Chair may at any time order a continuance on his own motion.

9.2. Whenever a party has a right or is required to take action within the period prescribed or allowed by the board, the Chair may (a) before the expiration of the specified period, with or without notice, extend such period; or (b) upon good cause shown, permit the act to be done after the expiration of the specified period.

RULE 10. Service of Papers.

10.1. Except as otherwise provided by law, the board shall cause to be served all orders, notices and other papers issued by it, together with any other papers which it is required by law to serve. Every other paper shall be served by the party filing it.

10.2. The decision of the board shall be served by the director by delivering a certified copy thereof to the taxpayer or by mailing the copy addressed to his last known place of residence and by serving an additional copy to counsel of record. All other papers served by either the board or any party shall be served upon all counsel of record at the time of such filing and upon parties themselves when not represented by counsel.

10.3. Service of papers shall be made personally or, unless otherwise provided by law, by mail.

10.4. Service by mail is complete upon mailing.

RULE 11. Subpoenas.

11.1. Every subpoena shall identify the board hearing the appeal and state the title of the proceeding, and shall command the person to whom it is directed to attend and give testimony or produce designated books, documents or things under his control at a specified time and place.

11.2. Upon application of counsel or other representative authorized to practice before the board for any party to an appeal, there shall be issued to such party subpoenas requiring the attendance and testimony of witnesses or the production of evidence in such proceeding. The board may issue subpoenas to parties not so represented upon request or upon a showing of general relevance and reasonable scope of the testimony or evidence sought.

11.3. Service of a subpoena shall be made as provided by law.

RULE 12. Fees.

12.1. Witnesses summoned before the board shall be paid by the party at whose instance they appear the same fees and mileage

that are paid to witnesses in any civil cause in any court of the State of Hawaii.

RULE 13. Docket.

13.1. The board shall maintain a docket of all appeals and each appeal shall be assigned a number.

13.2. The name and address of each person making an appearance in a representative capacity shall be noted in the docket.

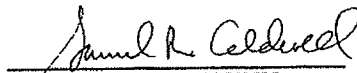
RULE 14. Forms.

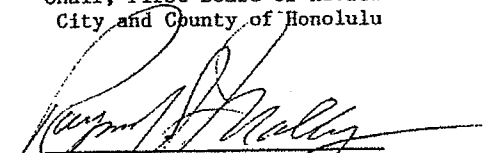
14.1. The forms of the board shall be as prescribed by the board.

14.2. Forms of notices of appeal such as are sufficient under these rules, shall be available in and may be obtained from the office of the director.

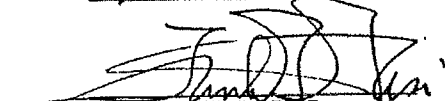
The Procedural Rules for the Implementation of Article 12 of Chapter 8 of the Revised Ordinances of Honolulu, 1978, As Amended by Ordinance No. 85-109, Relating to Appeals, were adopted on SEP 2 1987, following a public hearing held on July 22, 1987, after public notice was given in the Honolulu Advertiser on July 2, 1987.

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

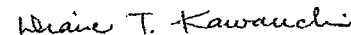

SAMUEL R. CALDWELL
Chair, First Board of Review
City and County of Honolulu


RAYMOND J. MALLOY
Chair, Second Board of Review
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:


Deane T. Kawachi
Deputy Corporation Counsel

Received this 7th day of September, 1987.

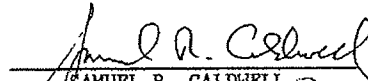

City Clerk

CERTIFICATE


We, SAMUEL R. CALDWELL, Chair of the First Board of Review, and RAYMOND J. MALLOY, Chair of the Second Board of Review, do hereby certify:

1. That the foregoing is a full, true and correct copy of the Rules of the Boards of Review which were adopted by said Boards on SEP 2 1987.

2. That Notice of Public Hearing on the foregoing Rules, which notice included a statement of the substance of the proposed Rules, was published in the Honolulu Advertiser on July 2, 1987.



SAMUEL R. CALDWELL
Chair, First Board of Review
City and County of Honolulu



RAYMOND J. MALLOY
Chair, Second Board of Review
City and County of Honolulu