



In space above please enter the 12-digit Parcel ID.  
For example: 210630150000

Petition No. \_\_\_\_\_

**ANNUAL SUBMITTAL OF RENTAL AGREEMENT FOR AN EXISTING  
DEDICATION OF A PROPERTY FOR LOW-INCOME RENTAL HOUSING  
(5-Year Dedication for Residential Classification)**

Section 8-7.6, Revised Ordinances of Honolulu ("ROH") - Filing deadline is **September 1<sup>st</sup>**

Print Petitioner(s) Name *	Telephone	Email Address
Print Petitioner(s) Name	Telephone	Email Address
Site Address	Mailing Address	

**RENTAL INFORMATION**

Change in the number of rental units since the last submittal?  Yes  No

**Rental unit #1** - Number of Bedrooms: \_\_\_\_\_ Number of members in household: \_\_\_\_\_  
 Rental rate per month: \_\_\_\_\_ Start date of lease: \_\_\_\_\_ End date of lease: \_\_\_\_\_ (minimum: 1-year term)

Are utilities included in above rate:  Yes  No If no, monthly charge of utilities (electricity/gas, water, and sewage): \_\_\_\_\_

**Rental unit #2** - Number of Bedrooms: \_\_\_\_\_ Number of members in household: \_\_\_\_\_  
 Rental rate per month: \_\_\_\_\_ Start date of lease: \_\_\_\_\_ End date of lease: \_\_\_\_\_ (minimum: 1-year term)

Are utilities included in above rate:  Yes  No If no, monthly charge of utilities (electricity/gas, water, and sewage): \_\_\_\_\_

The required signed rental agreement(s) is attached with this submittal :  Yes  No

The required most recent Schedule E filed with the Internal Revenue Service is attached with this submittal:  Yes  No

In accordance with ROH Sec. 8-7.6(f), see page 2, the director deems the review of the most recent Schedule E filed with the Internal Revenue Service as pertinent evidence in the determination of findings.

**CERTIFICATION OF PETITIONER(S)**

I/We hereby certify that the property is currently being used exclusively for low-income rental housing, that all persons\* having interest in the property have signed this petition and shall comply with the provisions of Section 8-7.6, ROH. Failure to observe the restrictions on the use of the property shall cancel the dedication retroactive to the date of the initial dedication. Additional taxes and penalties due and owing as a result of a breach of this dedication shall be a paramount lien upon the real property, in accordance with applicable ordinances.

Signature of Petitioner	Print Name of Petitioner	Date
Signature of Petitioner	Print Name of Petitioner	Date

\* If there are more than 2 persons an having interest in the property, use additional annual submittals forms as needed.

Complete this annual submittal and deliver or mail (post office cancellation mark) this form with supporting documentation, on or before **September 1<sup>st</sup>**, preceding the tax year for which you are petitioning to dedicate the property to either:

Real Property Assessment Division  
842 Bethel Street, Basement  
Honolulu, HI 96813

Real Property Assessment Division  
1000 Uluohia Street #206  
Kapolei, HI 96707

This cannot be filed via facsimile transmission or email. For a receipted copy, submit with a self-addressed stamped envelope.

**FOR OFFICIAL USE ONLY**

Received By: \_\_\_\_\_ Date Received (postmark): \_\_\_\_\_ For Tax Year: \_\_\_\_\_ Petition No. \_\_\_\_\_

To be completed by appraiser: Land Classification: \_\_\_\_\_  Approved  Disapproved

## Sec. 8-7.6 Property dedicated for low-income rental housing.

- (a) For purposes of this section, "low-income rental housing" means housing rented at or below the rental rate limits established by the United States Department of Housing and Urban Development for households earning 80 percent of the City's area median income for the applicable household size, or less.
- (b) An owner of real property classified as Residential A used as low-income rental housing make a five-year dedication of the property for low-income rental housing use and have the property classified as Residential provided that:
  - (1) The property has an assessed valuation of less than \$1,300,000 at the time the owner files the petition;
  - (2) The property is exclusively used during the dedication period as a rental home or apartment unit with a lease period of at least one year; and
  - (3) The rental home or apartment unit is rented at a rate that meets the requirements of a low-income rental housing as defined in subsection (a).
- (c) The owner of real property who wishes to dedicate such property for low-income rental housing shall petition the director and declare in such petition that if the petition is approved, the owner shall meet the applicable requirements of subsection (b) pertaining to the property.
- (d) Any owner desiring to dedicate the owner's property for low-income rental housing shall petition the director, describing the property to be dedicated, providing evidence that the property is currently used exclusively for affordable rental housing, and certifying that such use will continue in the dedicated tax years.
- (e) The director shall prescribe the form of the petition. The petition for the following tax year shall be filed with the director by **September 1<sup>st</sup>** of any calendar year and shall be approved or disapproved by October 31<sup>st</sup> of that calendar year. If the petition is approved, the assessment based upon the use requested in the dedication shall be effective on October 1<sup>st</sup> of the same calendar year and apply to the following tax year.
- (f) The director shall make a finding whether the property is and will be maintained and used for the sole purpose of providing low-income rental housing. That finding shall be based on the rental agreement or agreements and such other evidence required of and provided by the owner as the director may deem pertinent.
- (g) The approval of the petition by the director shall constitute a forfeiture on the part of the owner of any right to change the use of the owner's real property for low-income rental housing for the dedication period. The dedication period may be renewed in the same manner as the initial petition.
- (h) The owner may appeal any disapproved petition as in the case of an appeal from an assessment.
- (i)
  - (1) Failure of the owner to observe the restrictions on the use of such person's real property will cancel the exemption retroactive to the date of the initial dedication, and all differences between the amount of taxes that were paid and the amount that would have been due from assessment without the dedication will be payable with a 10 percent per year penalty from the respective dates that these payments would have been due. Failure to observe the restrictions on the use means any failure of 45 consecutive days or more during the tax year of the exemption to use the real property in the manner certified in the petition or the overt act of changing the use for any period. Nothing in this subsection precludes the city from pursuing any other remedy to enforce the covenant on the use of the real property.
  - (2) The additional taxes and penalties, due and owing as a result of failure to use or any other breach of the dedication shall be a paramount lien upon the property as provided for by this chapter.
- (j) Prior to **September 1<sup>st</sup>** in each of the five years of the dedication, the owner shall submit to the director a copy of the rental agreement to be in force in the upcoming tax year.
- (k) The director shall make and adopt necessary rules and regulations to administer this section.

(Added by Ord. 15-06, 18-017)