



**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII

FILED  
JAN 19 2024  
PURSUANT TO ROH Sec. 1-2.4

ORDINANCE

BILL 6 (2022)

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**A BILL FOR AN ORDINANCE**

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RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to amend certain provisions related to the assessment of real property for purposes of taxation and real property tax appeals.

SECTION 2. Section 8-7.1, Revised Ordinances of Honolulu 1990 ("Valuation — Considerations in fixing"), as amended by Ordinance 19-32, is amended by amending subsection (a) to read as follows:

"(a) The director [~~of budget and fiscal services~~] shall cause the fair market value of all taxable real property to be determined and annually assessed by the market data and cost approaches to value using appropriate systematic methods suitable for mass valuation of real property for ad valorem taxation purposes, so selected and applied to obtain, as far as possible, uniform and equalized assessments throughout the city[-]; provided that for real property classified as commercial, industrial, or hotel and resort, the director may also consider the use of the income approach to determine the fair market value of the real property, provided that a property owner has submitted relevant data requested by the director.

The director shall provide information on the city's website to educate the public about the city's valuation process, including hypothetical real property valuations, a description of valuation methods; an explanation of how the city uses valuation manuals, tables, schedules, and models; information about the difference between mass and individual appraisal methodologies; and links to any relevant laws, ordinances, or rules."

SECTION 3. Section 8-12.1, Revised Ordinances of Honolulu 1990, is amended to read as follows:

**"Sec. 8-12.1           Generally.**

Any taxpayer or owner who may deem himself or herself aggrieved by an assessment made by the director or by the director's refusal to allow any exemption, may appeal from the assessment or from such refusal to the board of review or the tax appeal court pursuant to HRS Section 232-16 on or before January 15th preceding the tax year, as provided in this article. Where such an appeal is based upon the ground



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that the assessed value of the real property for tax purposes is excessive, the valuation claimed by the taxpayer or owner in the appeal shall be admissible in evidence, in any subsequent condemnation action involving the property, as an admission that the fair market value of the real property as of the date of assessment is no more than the value arrived at when the assessed value from which the taxpayer or owner appealed is adjusted to 100 percent of fair market value; provided, that such evidence shall not in any way affect the right of the taxpayer or owner to any severance damages to which the taxpayer or owner may be entitled.

The director shall provide information on the city's website to educate the public about the city's real property tax appeal process, including a timeline, the requirements for filing an appeal, sample appeal forms, and answers to frequently asked questions relating to real property tax appeals."

SECTION 4. Ordinance material to be repealed is bracketed and stricken. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.



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SECTION 5. This ordinance takes effect upon its approval; provided that SECTION 2 applies to the tax years beginning July 1, 2023 and thereafter.

INTRODUCED BY:

*Carol Fukumoto*

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DATE OF INTRODUCTION:

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**JAN 19 2022**

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
Deputy Corporation Counsel

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
RICK BLANGIARDI, Mayor  
City and County of Honolulu