
HOUSE CONCURRENT RESOLUTION

REQUESTING THE COUNTIES TO CONSIDER ESTABLISHING REAL PROPERTY
TAX HARDSHIP EXEMPTIONS TO ASSIST RESIDENTIAL PROPERTY
TAXPAYERS.

1 WHEREAS, the recent real estate boom has caused rising
2 property values and increased real property tax rates in the
3 State; and
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5 WHEREAS, the construction of luxury homes in some middle
6 income neighborhoods has also caused an increase in property tax
7 rates in those neighborhoods; and
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9 WHEREAS, these skyrocketing real property tax rates are
10 beyond the means of some residential property owners who may be
11 in jeopardy of losing their property because of the increasing
12 property tax rates; and
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14 WHEREAS, the state of Idaho provides property tax relief to
15 its residents in the form of homeowners, elderly and disabled,
16 and hardship exemptions; and
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18 WHEREAS, Idaho's hardship exemption allows county
19 commissions to forgive a resident's real property tax liability,
20 or a portion thereof, in certain cases where property is damaged
21 by an event causing casualty losses; and
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23 WHEREAS, the hardship exemption could be expanded to
24 accommodate certain cases in Hawaii where homeowners, through no
25 fault of their own, are in jeopardy of losing their property due
26 to rising real property tax rates; now, therefore,
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28 BE IT RESOLVED by the House of Representatives of the
29 Twenty-fourth Legislature of the State of Hawaii, Regular
30 Session of 2008, the Senate concurring, that the counties are



1 requested to consider establishing real property tax hardship
2 exemptions to assist residential property taxpayers; and

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4 BE IT FURTHER RESOLVED that certified copies of this
5 Concurrent Resolution be transmitted to the Mayor and the
6 Chairperson of the Council of each county.

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OFFERED BY: Melle Canale
Cindy Arma
Hanni Drouin
K. L.
~~AW~~

MAR 12 2008

