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# HOUSE CONCURRENT RESOLUTION

REQUESTING THE COUNTIES TO CONSIDER ESTABLISHING REAL PROPERTY  
TAX HARDSHIP EXEMPTIONS TO ASSIST RESIDENTIAL PROPERTY  
TAXPAYERS IN JEOPARDY OF LOSING THEIR PROPERTY DUE TO COSTS  
ASSOCIATED WITH RECOVERING FROM NATURAL OR MAN-MADE  
DISASTERS.

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 example of the Idaho hardship exemption could  
24 be followed in Hawaii to accommodate certain cases where  
25 homeowners, through no fault of their own, are in jeopardy of  
26 losing their property due to costs associated with recovering  
27 from natural or man-made disasters; now, therefore,  
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1 BE IT RESOLVED by the House of Representatives of the  
2 Twenty-fourth Legislature of the State of Hawaii, Regular  
3 Session of 2008, the Senate concurring, that the counties are  
4 requested to consider establishing real property tax hardship  
5 exemptions to assist residential property taxpayers in jeopardy  
6 of losing their property due to costs associated with recovering  
7 from natural or man-made disasters; and

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9 BE IT FURTHER RESOLVED that certified copies of this  
10 Concurrent Resolution be transmitted to the Mayor and the  
11 Chairperson of the Council of each county.

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