
HOUSE 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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29 BE IT RESOLVED by the House of Representatives of the
30 Twenty-fourth Legislature of the State of Hawaii, Regular
31 Session of 2008, that the counties are requested to consider
32 establishing real property tax hardship exemptions to assist



1 residential property taxpayers in jeopardy of losing their
2 property due to costs associated with recovering from natural or
3 man-made disasters; and

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

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