RESOLUTION NO. 291 22**A RESOLUTION AUTHORIZING A ONE-TIME, REAL PROPERTY TAX CREDIT IN FISCAL YEAR 2022-2023 FOR ELIGIBLE PROPERTIES IN THE “HOMEOWNER” CLASS.**

WHEREAS, residents in the County of Hawai‘i have sustained economic losses since the beginning of the COVID-19 pandemic and have experienced disruptions in County services ranging from closures of park facilities and beaches, modified hours of operations at various facilities, and suspension of several programs at recycling and transfer stations; and

WHEREAS, the strain of paying real property taxes during the economic fallout of the pandemic and subsequent decrease in services puts an undue burden on residents in the County of Hawai‘i; and

WHEREAS, Chapter 19, Article 11, Section 19-90(b), of the Hawai‘i County Code 1983 (2016 Edition, as amended), states that the Council may increase or decrease the real property tax rates via resolution for buildings and for all other real property, exclusive of buildings for net taxable lands and net taxable buildings of each class of property; and

WHEREAS, the Council and the County administration, by way of resolution, has within its authority the means to alleviate some of the financial burdens on residents by implementing a one-time, real property tax credit for properties identified in the “homeowner” class; and

WHEREAS, the homeowner class is exclusively reserved for properties which are used as the owner’s principal residence, as set forth in Section 19-53(e) of the Hawai‘i County Code 1983 (2016 Edition, as amended); now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE COUNTY OF HAWAI‘I that a one-time, real property tax credit in the amount of \$250 shall be applied to the August 2022 real property tax bill for all eligible properties classified in the homeowner class.

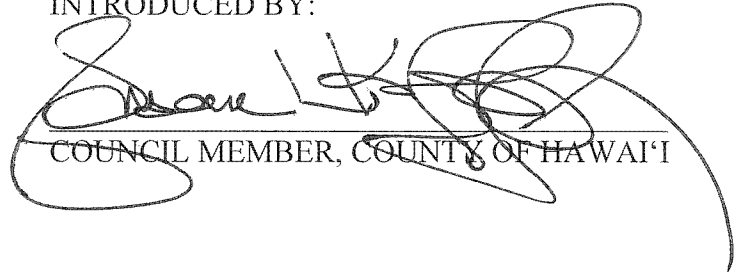
BE IT FURTHER RESOLVED that properties in the homeowner class are not eligible for the one-time, real property tax credit if any of the following applied in fiscal year 2021-2022: (1) failed to pay any portion of real property tax due, (2) property was assessed at the minimum real property tax, or (3) property was sold.

BE IT FURTHER RESOLVED that the Director of Finance is hereby authorized to implement a one-time, real property tax credit of \$250 to all eligible properties in the homeowner class in accordance with the terms of this resolution.

BE IT FINALLY RESOLVED that the County Clerk shall transmit a copy of this resolution to the Honorable Mayor Mitchell D. Roth and the Director of Finance.

Dated at _____, Hawai'i, this _____ day of _____, 20__.

INTRODUCED BY:



COUNCIL MEMBER, COUNTY OF HAWAI'I

COUNTY COUNCIL
County of Hawai'i
Hilo, Hawai'i

ROLL CALL VOTE

	AYES	NOES	ABS	EX
CHUNG				
DAVID				
INABA				
KĀNEALI'I-KLEINFELDER				
KIERKIEWICZ				
KIMBALL				
LEE LOY				
RICHARDS				
VILLEGAS				

I hereby certify that the foregoing RESOLUTION was by the vote indicated to the right hereof adopted by the COUNCIL of the County of Hawai'i on _____.

ATTEST:

Reference: C-558/FC

COUNTY CLERK CHAIRPERSON & PRESIDING OFFICER

RESOLUTION NO. **291 22**