

**Waikiki Business Improvement District Association  
Resolution No. FY 2002-2**

**A RESOLUTION PROVIDING A REFUND TO LANDOWNERS WHOSE  
CERTIFIABLE TAXABLE ASSESSED VALUE OF PROPERTY IS REDUCED DUE TO A  
CLERICAL ERROR ON THE BILLING STATEMENT**

WHEREAS, the Waikiki Business Improvement District Association (WBIDA) is authorized by Ordinance No. 00-40, Revised Ordinances of Honolulu, to raise revenue from commercial property, as such property is defined by the Waikiki District Plan; and

WHEREAS, the determination of a property's commercial status is based on its classification for ad valorem tax purposes by the City and County of Honolulu tax assessor; and

WHEREAS, the City and County of Honolulu tax assessor issues a value of assessment notice on December 15<sup>th</sup> of each year; and

WHEREAS, the City and County of Honolulu Treasury Division issues the annual WBIDA assessment billings based on such notice of assessed value to landowners on July 1<sup>st</sup> of the year following such notification; and

WHEREAS, clerical errors may occur in the process of preparing such billing statements; now, therefore,

Be it Resolved by the Board of Directors of the Waikiki Business Improvement District Association:

If the certifiable taxable assessed value of a landowner's property is reduced due to a clerical error on the billing statement issued by the City and County of Honolulu, the Waikiki Business Improvement District Association shall refund the WBIDA assessment overpayment to the landowner within 30 days of receipt of a written request for such refund.

ADOPTED: December 12, 2001



Eric J. Masutomi, Chair

ATTEST:



Kayleen K. Polichetti, Secretary