

# Hawaiian Paradise Park Owners Association

## Policy Number 4.5 Property Tax Credit

**Relevant Statutes, Ordinances or Association Governing Documents:** Hawaii County Ordinance 2025-70

**Purpose:** To establish procedures and eligibility requirements relating to the property tax credit available through the County of Hawai'i for property owners who pay road maintenance fees to a qualifying private road maintenance organization.

### Details:

- 1) Pursuant to applicable ordinances and regulations of the County of Hawai'i, property owners who pay road maintenance fees to a private organization responsible for maintaining subdivision roadways may be entitled to a property tax credit in an amount **not to exceed Two Hundred Fifty Dollars (\$250.00) per year**, subject to County approval and applicable law.
- 2) To be eligible for inclusion on the annual tax credit notification list submitted by Hawaiian Paradise Park Owners Association (HPPOA), the following requirements must be met:
  - a. The property owner must be the owner of record of a lot within Hawaiian Paradise Park as of Aug 31.
  - b. Road maintenance fees must be paid each year on or before August 31 to be included on the list for the following year's tax credit.
- 3) Failure to satisfy these requirements by August 31 shall render the property ineligible for inclusion on that year's tax credit list. Inclusion on the list does not guarantee approval of the tax credit, as final determination is made solely by the County of Hawai'i in accordance with applicable law.
- 4) HPPOA's responsibility under this policy is limited to:
  - a. Verifying payment status of road maintenance fees;
  - b. Compiling the list of eligible property owners with TMK, and amount paid; and
  - c. Submitting the required notification to the County of Hawai'i.
- 5) HPPOA makes no representation or warranty regarding:
  - a. Approval of any tax credit;
  - b. The amount of any tax credit granted; or
  - c. The continued availability of the tax credit under County law. Ordinance 2025-70 is scheduled to "sunset" on January 1, 2037.

### Responsibilities:

- 1) The General Manager, or their designee, shall be responsible for administering this policy, verifying eligibility, and ensuring timely submission of the annual notification to the County of Hawai'i.

### Review

This policy shall be reviewed Annually for any improvements or updates to Hawaii County Ordinance 2025-70.

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Adopted Date: 6/17/26

Amended Date:

Review Date:

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