

KALBERT K. YOUNG Director of Finance

AGNES M. HAYASHI Deputy Director of Finance

SCOTT K. TERUYA Administrator

GERY MADRIAGA
Assistant Administrator

#### COUNTY OF MAUI DEPARTMENT OF FINANCE REAL PROPERTY TAX DIVISION

70 E. KAAHUMANU AVENUE, SUITE A-16, KAHULUI, MAUI, HAWAII 96732 Assessment: (808) 270-7297 | Billing and Collection: (808) 270-7697 | Fax: (808) 270-7884 www.mauipropertytax.com

February 22, 2010

#### **COMMITTEE ON FINANCE**

Honorable Representative Marcus R. Oshiro, Chair Honorable Representative Marilyn B. Lee, Vice Chair

County of Maui, Department of Finance, Real Property Tax Division Tuesday, February 23, 2010

#### Stong support of HB 2170, HD1, Relating to Vital Statistics

The County of Maui, Real Property Tax Division supports HB 2170, HD1, relating to vital statistics, which would provide each county's Real Property Tax Division with a monthly list of recorded deaths in its county from the State Department of Health (DOH) within six weeks after the end of the month and free of charge.

Obtaining the list of death certificates in a timely manner enables the Counties to promptly maintain their ownership records, update exemptions, audit circuit breaker applications and bill current taxpayers. Under existing law, the DOH is only required to furnish the county clerk of each county a list of names of all citizens of voting age or over whose deaths have been recorded in the department during each month.

For the years leading up to 2005, the DOH was providing the County of Maui Real Property Tax Division with the list of death certificates. We were informed that the DOH was no longer required to provide this information to the assessment offices and has caused hardship to affected taxpayers. When deaths are not reported to our office in a timely manner, exemptions are removed after the fact, and recalculations of taxes are made for all of the years the exemption should not have been granted. Many times when our office is not notified of a death, tax bills will be sent to an outdated mailing address resulting in non-payment of taxes, adding penalty and interest; and this may lead a parcel into tax sale foreclosure proceedings.

In addition to the proposed bill, we request that additional language be added to the end of Section 2, §338-4 to include: "If the reported information of a deceased citizen matches the information of more than one taxpayer on the county Real Property Tax Division's database and that county's administrator notifies the Department of Health of that problem, the Department of Health shall provide the full social security number of that deceased taxpayer."

We urge you to pass this important amendment and give the Counties the means to maintain their records in a timely manner for the public's best interest. Thank you for the opportunity to testify on the matter.

Sincerely,

Real Property Tax Division Administrator



### County of Hawai'i Office of the County Clerk

25 Aupuni Street Hilo, Hawai'i 96720 Telephone: (808) 961-8255 Facsimile: (808) 961-8912

#### TESTIMONY OF THE HAWAI'I COUNTY CLERK

#### TO THE HOUSE COMMITTEE ON FINANCE

ON HOUSE BILL NO. 2170

#### **RELATING TO VITAL STATISTICS**

February 23, 2010

Chair Oshiro and members of the House Committee on Finance, thank you for the opportunity to provide comments on House Bill No. 2170. The purpose of House Bill No. 2170 is to require the Department of Health, within six weeks of the last day of each month and at no charge, to provide each county's real property assessment division a list of all persons age 18 and older whose deaths were recorded by the Department during the previous month.

The Office of the Hawai'i County Clerk takes no position as to whether death information should be reported to the county real property assessment offices. Our office, is concerned, however, that any amendments to Hawai'i Revised Statutes § 338-4 not restrict or limit the Department of Health from reporting any deceased person's entire Social Security number to the county clerks for maintaining the official voter registry.

Obtaining complete personal information for a deceased person increases the likelihood of accurately identifying records that should be removed from the voter registry. This process is a necessary safeguard to the integrity of the election process.

Thank you for the opportunity to testify.

Respectfully

KENNETH G. GOODENOW

#### DEPARTMENT OF BUDGET AND FISCAL SERVICES

#### CITY AND COUNTY OF HONOLULU

REAL PROPERTY ASSESSMENT DIVISION
33 SOUTH KING STREET, #101 \* HONOLULU, HAWAII 96813
PHONE: (808) 768-3799 \* FAX (808) 768-5540
www.honolulu.gov

MUFI HANNEMANN Mayor



February 23, 2010

RIX MAURER III DIRECTOR

MARK K. OTO DEPUTY DIRECTOR

GARY T. KUROKAWA ADMINISTRATOR

Honorable Marcus R. Oshiro Chair, Committee on Finance House of Representatives Hawaii State Capitol, Room 308 415 South Beretania Street Honolulu, HI 96813

#### RE: Proposed HB2170, HD1 - Relating to Vital Statistics

The City and County of Honolulu supports HB2170, HD1 which would require the department of health, within six weeks of the last day of each month and at no charge, to provide each county's real property assessment division a list of all persons age eighteen and older whose deaths were recorded by the department during the previous month.

Under existing law, only the county clerks of each county are provided with a list of citizens of voting age or older whose deaths have been recorded in the department, for purposes of removing the name of any registered voter from the general county register. The county clerks are precluded by the State from sharing the list with any other county agencies or using it for any other purpose.

One additional change that we are requesting is to include the following or similar language in the proposed bill: "If the reported information of a deceased citizen matches the information of more than one taxpayer on a county's property assessment database and that county's real property assessment division notifies the department of health of that problem, the department of health shall provide the full social security number of that deceased taxpayer."

We respectfully urge your approval of this proposed amendment and thank you for the opportunity to testify on this matter.

Sincerely,

Administrator

Real Property Assessment Division

William P. Kenoi Mayor



Nancy E. Crawford Director

Deanna S. Sako Deputy Director

## County of Hawai'i

**Finance Department** 

25 Aupuni Street, Suite 2103 • Hilo, Hawaii 96720 (808) 961-8234 • Fax (808) 961-8569

February 22, 2010

The Honorable Marcus Oshiro, Chair And Members of the House Committee on Finance Hawai'i State Capitol, Room 308 415 South Beretania Street Honolulu, Hawai'i 96813

RE: Testimony in Support of House Bill No. 2170, HD1 Relating to Vital Statistics

Aloha, Representative Oshiro and Committee Members,

The County of Hawai'i strongly supports House Bill 2170, HD1 relating to vital statistics, requiring the Director of the Department of Health to provide a list of all reported deaths to the real property assessment division of each county monthly and free of charge.

The County of Hawai'i Department of Finance, Real Property Tax Division is tasked with assessing real property and maintaining current ownership records for Ad Valorum tax purposes. The real property tax divisions must maintain current information on the owners of all real property to insure fair and equitable assessments. Maintaining the correct status of each owner is critical, but transfer of data has been lacking for several years. This makes the task of the real property divisions very difficult, and limits the accuracy of the information. The lack of up-to-date data often results in required adjustments to tax amounts, and causes undue hardship for taxpayers.

Other jurisdictions have similar mechanisms in place requiring the rapid and accurate transfer of this data regularly because they recognize the vital nature of this link.

Honorable Marcus Oshiro February 22, 2010 Page 2

We urge the committee to pass this bill to give the counties the means to administer real property tax programs in a timely, cost effective manner, and to eliminate costly adjustments to taxpayers. Implementation should not be difficult since the Department of Health already provides this list to the County Clerks for election purposes.

Sincerely,

Nancy E. Crawford Director of Finance



City Clerk

# ELECTIONS OFFICE OF THE CITY CLERK 530 SOUTH KING STREET, ROOM 100 HONOLULU, HAWAII 96813-3077 TELEPHONE: (808) 768-3800

Comments on HB 2170 HD1 Relating to Vital Statistics

Committee on Finance February 23, 2009 1:30 p.m.

Chair Oshiro and Committee Members:

The Office of the City Clerk takes no position of the matter of whether death information should be reported to the County Real Property Taxation Offices.

However, the attached memorandum of understanding exists between the Department of Health and the State Office of Elections that allows the reporting of decedents' complete personal information that includes the <u>full</u> social security number (SSN), date of birth, and other information.

Our primary concern is that any amendments to §338-4 HRS not reduce or limit the Department of Health's reporting of the deceased person's entire social security number in addition to the other information currently reported.

Receiving the decedents' full information increases the ability to correctly identifying and removing deceased persons from the voter rolls (in the event of name information discrepancies that may not be on file). In addition, from an efficiency perspective, obtaining the full information at once eliminates the need for continued bureaucratic correspondence between agencies to follow up on information that is otherwise available, but not reported.

Thank you for the opportunity to testify.

# MEMORANDUM OF AGREEMENT BETWEEN THE DEPARTMENT OF HEALTH AND OFFICE OF ELECTIONS OF THE STATE OF HAWAII

#### SCOPE OF SERVICES AND PURPOSE

Pursuant to 42 U.S.C.A. §§15483(a)(1)(A)(iv), 15483(a)(2)(A)(i), 15483(a)(2)(A)(ii)(II), 15483(a)(4)(A), and Haw. Rev. Stat. §338-4, the DOH shall provide, by secure electronic transmission or by mail, to the county clerk of each county a list of the names of all citizens of voting age or over whose deaths have been recorded in the DOH during each month within six weeks after the end of each month. The list shall set forth such portion of the information contained in the death record of each citizen whose death is so reported as will be of assistance to the county clerks. The purpose of the provision of lists to the county clerks is to allow the STATE OF HAWAI'I to periodically update the statewide voter registration list.

The lists shall contain the following:

- The full name of each deceased person,
- The date of birth of each person,
- The date of death of each person,
- The gender of each person, and
- The social security number of each person.

The contents of the lists of deceased persons, except for the names of the persons, shall be strictly confidential, and shall be used by the county clerks for voter registration purposes only, and shall not be re-disclosed.

#### TIME OF PERFORMANCE

The terms of the Agreement shall commence on August 31, 2007, and continue until 42 U.S.C.A. §§15483(a)(1)(A)(iv), 15483(a)(2)(A)(i), 15483(a)(2)(A)(ii)(II), and 15483(a)(4)(A) are repealed or amended, or until this MOA is amended or terminated in writing by mutual agreement of the parties hereto.

The undersigned parties agree to abide by the terms and conditions of this Memorandum of Agreement.

Date

Chief Elections Officer, State of Hawai'i

June 16, 2008

Date