From: Dan Boucon [daniellee@hawaiiantel.net]

Sent: Tuesday, December 13, 2011 3:18 PM

Subject: Budget Committee Testimony

Dear Councilmembers,

Please vote to retain the property tax exemption for 100% disabled veterans. The discussion has mostly used the term "disabled veterans" when it should be "100% (totally) disabled veterans", most of whom are unemployable and/or retired with little or no earned income. Is it fair to require them to go through the yearly indignity and hassle of submitting for yearly tax credits?These veterans many of whom incurred these total disabilities in the service to our country---Have we not given enough? Where is the equal suffering and fairness here?

The exemption for these veterans is not just a category. It has been **earned** through sacrifice and service to our country. What kind of government is it that tries to balance its budget on the backs of the totally disabled? Thank you for your consideration.

Sincerely,

Dan Boucon

91-1017 A'awa Dr

681-3895

DEC 2011

Dear Sir

I am writing this letter on behalf of all the senior citizens, who will greatly suffer, who are unable to survive the ever high cost of living in Honolulu-

Ever day you'll read that the electric company will raise their rates! Next the water people will say they need to also raise their rates!

This on top of the cost of food- $5 for a loaf of bread $5 for ½ gal of milk-

Social Security, for most of us dont keep up, there were 4% which is always, wiped out by the higher cost of medicare-

AND, Now you want to, really, understand, drastically change,

upsetting our last remaining days of our twilight yrs, a financial nightmare

We scrimp & save, sacrifice knowing how everycent is spent-

Those unexpected expenses, the roof leaks, the house insurance goes up - Being, living as a house owner, especially, elder citizens, is really, struggling endeavor-

Dont forget our illness. This also digs deep in our shallow pockets.

I hope this enlightens you to this plight, us seniors wake up to, reading another burden, that seemingly has forgotten the quiet majority -

We were there when you were young, dont abandon - let us keep our property exemptions, and still enjoy what little we have

THANK YOU VERY-MUCH

December 20, 2011

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

The retention of the current tax status will provide relief to deserving island residents with special financial needs as well as entities, such as credit unions, that benefit the community. Credit unions have unique characteristics that qualify them for a real property tax exemption.

- Credit unions are not-for-profit, democratic, financial cooperatives owned by their members;
- Credit union members, rather than stock market shareholders or parent companies, all benefit from earnings being passed back in the form of competitive rates, and additional products and services;
- Credit unions, with limitations on who they can serve and restrictions on products and services, also have a social mission to provide service to people of modest means as well as to increase the level of financial literacy in the community.

Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Richard A. Waltz & Lorinda L.S. Waltz

2529 Klebahn Place, Honolulu, HI 96817

December 20, 2011

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

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Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Raynette G. Goo

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

December 23, 2011

RE: Real Property Tax Exemptions

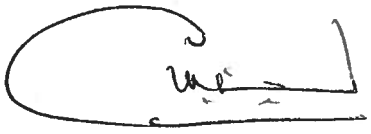
Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

I do not worry too much about credit unions but to increase the property tax of pensioners (especially those on fixed pensions) and charitable organizations would be devastating to many. With the cost of living escalating so dramatically for food we are all being pinched. Charitable organizations are providing services for the needy and are increasingly short of funds in these difficult times. However, I do think that an amendment is appropriate for organizations that own property that is not directly related to their mission and that they should be taxed at normal rates on that property. For example, church properties that generate income should be taxed whether or not the money that is generated will be used for charitable purposes.

I urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the majority of the commission's recommendation.

Sincerely,



Clifford W. Smith, 1205 Manulani St. Kailua

From: Debbie Soares [mailto:soaresd006@hawaii.rr.com]
Sent: Sunday, January 01, 2012 5:25 PM
Subject: Council Meeting Testimony

Regarding the elimination of Kuleana Land property tax exemption. I have lived in Pauoa on land that was issued via the Mahele to my grand parents. We have paid the property tax without exemptions all these years. By chance I found out about the Kuleana exemption, and have received the exemption which would start in August 2012. Hearing that you now want to eliminate this exemption and many others, because people feel we should all share the burden of a government shortfall, is not a good enough reason. Many owner occupied homes, deserve exemptions of some kind, be it age, ancestory, disability, whatever, because they have paid their dues or fair share over the years.

I pay approximately $3000 annually, and have been doing so for the last ten years. Prior to that I have paid land tax in the full amount for over 40 years. To say I need to bare the cost of services, is pretty stupid. Our roads in Pauoa were just repaired after 8 years of pot holes, our sewer lines have not been repaired in over 20 years, and our elementary school, could use a facelift if anything. So where are the benefits. An 8 inch pipe was laid a few years ago, to service a hui that built some homes up in the valley. I didn't benefit from that, yet I paid my land tax. A lot of us seeking exemptions live on fixed income, doing away with this exemption will hurt a lot of people.

December 26, 2011

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to OPPOSE the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

The retention of the current tax status will provide relief to deserving island residents with special financial needs as well as entities, such as credit unions, that benefit the community. Credit unions have unique characteristics that qualify them for a real property tax exemption.

- Credit unions are not-for-profit, democratic, financial cooperatives owned by their members;
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- Credit unions, with limitations on who they can serve and restrictions on products and services, also have a social mission to provide service to people of modest means as well as to increase the level of financial literacy in the community.

Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing and to NOT accept the commission's recommendation.

Sincerely,

Elisabeth M. Brown

810 Kaaloa St #4, Hon. HI 96826

December 31, 2011

To: Chairman Ernest Y Martin
Honolulu City and County Council

Re: Kuleana Land Tax Exemption

Aloha,

My name is Robert G.K. Naluai direct lineal descendant of the Original Discoverers , First Settlers and Host Culture of these Pacific Islands of Hawaii.

My immediate family and I stand in STRONG OPPOSITION to any City Council consideration to repeal the Kuleana Land Tax Exemptions.

The Advisory Commission has given certain entities tax exemptions because they feel that these entities deserve the privilege of land tax relief because of their nature and that they serve the "Community Benefits" of the City and County of Honolulu.

If any one group of real property owners specifically deserve the privilege of any land tax exceptions, it is the Original Kuleana Land Owners of today. Our aboriginal Hawaiian ancestors who invented the Aloha Spirit, welcomed all peoples to our island nation to enjoy the fruits of their labors and all the "Community Benefits" of our island home lands. Like our ancestors, our Hawaiians continue to extend a friendly-hand, open heart, and welcome to ALL peoples in the true Spirit of Aloha.

Because of these humanitarian acts of our Aboriginal Ancestral Hawaiians we urge the Honolulu City and County Council to protect and preserve our deserved Kuleana Land Tax Exemptions for us and our future generations.

Mahalo,

Robert G. K. Naluai
55-163 Kulanui St.
Laie, HI 96762

HARRIET ILIMA MORRISON
985 Lunahelu St. Kailua, Hawaii 96734
Tele. 261-9758

January 4, 2012

Real Property Tax Advisory Commission
Councilman Ikaika Anderson
Councilman Ernest Y. Martin

c/o Honolulu City Council 530 S. King St. Room 202
Honolulu, Hawaii 96813

RE: KULEANA PROPERTY TAX EXEMPTION

Dear Commissioners and Council Members:

I Found the Advisory Commission's report to be well thought out and presented, and as a taxpayer I cannot argue with their logic in recommending the abolition of various real property tax exemptions.

Despite the logic of their recommendations, I would ask that the Kuleana exemption not be repealed.

I note that only 37 families benefit from the exemption. In other words, over the past 150 years, all the other thousands of native families on Oahu have been dispossessed of their ancestral land.

In the big picture, is there any value to the public in recognizing this unbroken link to Hawaii's past? Actually, nearly every person living in Hawaii today benefits from unbroken links to Hawaii's past. The right to free access to Hawaii's beaches and mountains is one such unbroken link. The right of appurtenant owners to utilize water from the streams, within reason, is another link.

Kuleana landowners like myself are the linchpin of the native families that once populated nearby lands. We are the living descendants of the seafarers who discovered and populated Hawaii centuries ago. Archaeologists have determined that the first settlements in Hawaii were likely in this very ahupuaa of Kailua. My grandmother, who was pure Hawaiian, introduced her children to relatives from Waimanalo to Laie. The Iwi reburied in Kualoa are my direct ancestors.

Many native families dispossessed of their Kuleana nevertheless remain in their ancestral area. Whenever I meet such Hawaiians, we strengthen each other's sense of history and responsibility

for these lands. In particular, the responsibility that our family has as default konohiki to protect our people and places.

I believe history tells us that many native families were dispossessed of their kuleana because of the alien tax system imposed upon them at the turn of the century. Since then, the Hawaii Supreme Court has recognized that native families who wish should be able to live a traditional subsistence lifestyle. Once again, everyone in Hawaii benefits from the traditional accesses that enable Hawaiian subsistence lifestyles.

Today your report shows there are only 37 families qualified for this exemption, and surely, if the exemption remains, the number will dwindle year by year. But the living links to our past represented by those families and lands is a priceless heritage that deserves the recognition given by this exemption.

Respectfully yours,

Harriet Ilima Morrison

Harriet Ilima Morrison

January 4, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

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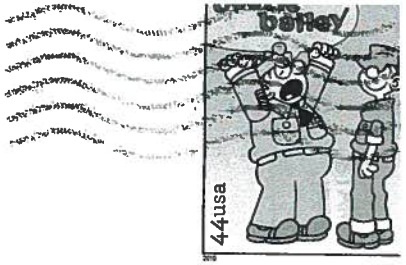
We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Ginger Konno

Ginger Konno
2407 Kula Kolea Dr
Honolulu, Hawaii 96819

HONOLULU HI 968
04 JAN 2012 PM 3 T



Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

96813+3065

ADDENDUM TO THE PRELIMINARY REPORT OF THE REAL PROPERTY TAX ADVISORY COMMISSION:

Public comments regarding proposed changes to the historic residential homes property tax exemptions

January 2, 2012

To Whom It May Concern:

This communication offers the following comments in addendum to the December 9th, 2011 Preliminary Report of the Real Property Tax Advisory Commission -

- The first sentence of section of the Commission's report pertaining to the property tax exemption for historic residential properties reads, *"No doubt a major impetus for the creation of this Commission was the controversy generated by the blanket exemption granted to historic residential real property."* **It should be acknowledged that revenue "lost" to the historic homes property tax exemption represents a tiny fraction (.1-.2%) of the $1.085 billion city budget. The controversy surrounding this issue is, unfortunately, occupying a disproportionate share of and is a distraction to the budget debate.** Even the complete elimination of the historic homes tax exemption would have almost no impact on the operating budget.

- The Commission should be commended for pointing out that, aside from the property tax exemption for homes on the state Historic Register, *"...there are no laws in place that prohibit the destruction or removal of such properties."* **If a primary goal of the Commission is to seek out ways to increase revenue, instead of altering the real property tax exemption (and, thus, reducing or eliminating the state's sole statutory preservation incentive), a better alternative might be to enact restrictions that generate revenue punitively. In addition to adding revenue to the state, such actions might go a long way toward protecting important old homes that are not on the Historic Register.** Potential examples might be as follows:
  (1) Institute a high fee for permits to demolish homes constructed before WWII.
  (2) Raise the fee for the disposal of residential demolition material into Oahu landfills. (Note: This might also encourage recycling of construction materials.)
  (3) Require homeowners who de-list their homes from the Historic Register to repay ALL back taxes since listing, plus the current 12% interest penalty.

- Although the Commission was clearly thoughtful in its deliberations, the recommendation that the historic homes property tax exemption be tied to "qualified maintenance expenses" is both ill-conceived public policy and poor tax policy. With respect to the former, the primary public policy goal is obviously to create incentives to preserve the state's architectural history for future generations (i.e., for perpetuity). However, **shifting from a pure property tax exemption to maintenance expense reimbursement completely eliminates the preservation incentive when historic properties transfer from one owner to the next. Simply stated, maintenance cost reimbursements provide absolutely no preservation incentives for a buyer of an historic home who is predisposed to demolish and develop.** Additionally, the maintenance expense reimbursement plan is poor tax policy, as it would almost certainly create an additional administrative burden and expense for the Office of the Tax Collector to collect, review, and verify piles receipts submitted by homeowners.

- I respectfully disagree with the Commission's suggestion that the amount of the real property tax exemption should be tied to a ratio based upon fair market value and with the notion that the exemption amount should be different for higher valuation homes than for lower value historic homes. **From a behavioral economics perspective, providing the same property tax exemption, regardless of assessed value, provides a powerful incentive to preserve the property from one owner to the next. Applying the measure in this fashion encourages preservation of ALL sizes and types of architecturally important and/or historic homes. The effectiveness of this incentive structure is well documented throughout the United States.**

- While the Commission was dutiful in citing examples of wonderful grand homes that have, to our great detriment, been demolished over the years, it is a mistake to suggest either (1) that only large estates merit preservation, or, (2) the converse, that only modest homes need the tax exemption (presumably, since owners of large homes can afford to pay). **From a public policy perspective, both the grand estates and the architecturally important modest residential houses contribute to Oahu's nostalgic sense of place, and we should seek to preserve them all.**

- To the extent that the public policy debate has been influenced by the perception that the property tax exemption for historic homes only benefits affluent homeowners, it should be noted that approximately **80% of the 255 state-registered historic homes on Oahu are assessed for less than $1 million.**

- **It is unfortunate that the historic homes property tax exemption discussion has been framed as a social equity debate. The issue is not rich vs. poor. At issue is the importance of preserving the remarkably small remaining number of properties that comprise Oahu's historic landscape.** This legacy is being lost at an alarming rate. Using my own district of Manoa as an example, 2011 alone saw the demolition of six of the approximately 300 remaining pre-WWII homes in the valley. Although most of these homes were modest residential structures, their loss (and replacement with modern construction) undeniably diminishes the historic charm of the neighborhood and represents a permanent, tangible economic loss to surrounding property owners. Similarly, a large historic estate near the University has recently been taken off the Historic Register to pave the way for development by a new owner. These irreplaceable losses are not unique to Manoa. Indeed, these are merely the latest examples of Hawaii's sad regressive history of failing to preserve its architectural legacy and culture.

In closing, I hope these comments will be received constructively and will be useful to the Commission and the City Council in their decision making.

Sincerely,
J.R. Robinson
Manoa Resident

The author brings to this debate an academic and professional background in economics as well as a personal background in historic home preservation. He is the owner of a restored 1924 home in Manoa. His home is not currently listed on the Historic Register.

ATTACHMENT: Photo Essay

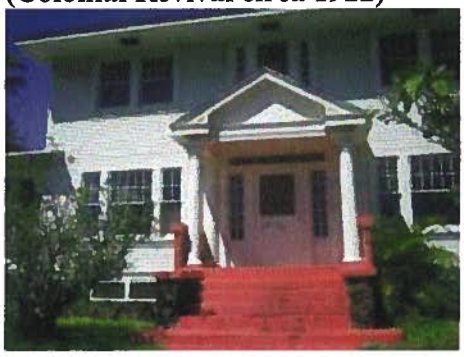
A Community That Fails to Preserve Its History Has No Future.

The photographs below offer a few examples of the thousands of architecturally important old homes on Oahu that have been demolished over time in favor of new development. The examples range from modest plantation-style bungalows to Victorian mansions. All once contributed to Oahu's character and sense of place, and all are gone forever. In considering these photos, the viewer is asked to consider the following questions –

Were our neighborhoods improved after these old homes were destroyed, or did we suffer a loss?

Are we, as a community, being shortsighted by failing to take greater measures to preserve the rapidly diminishing number of architecturally significant old homes on Oahu?

BEFORE – Manoa Road 2010
(Colonial Revival circa 1922)



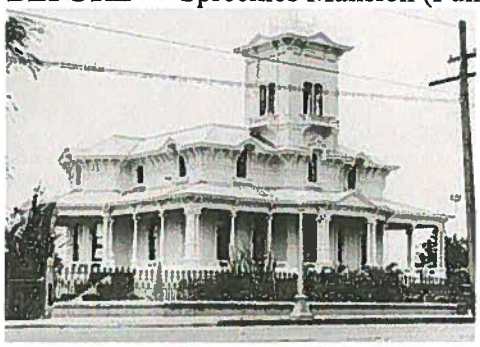
AFTER – Manoa Road 2011
(Demolished for new construction)

BEFORE – Nehoa Street (2011)
1930s Makiki Bungalows

AFTER – Nehoa Street (2012)
Same View - New Construction

As the following photos illustrate, our community has a long history of failing to preserve its historic past. Unfortunately, the loss of the beautiful old houses that give our neighborhoods character and charm happens incrementally so that we do not notice how very much we have lost until we stop and look back.

BEFORE – Spreckles Mansion (Punahou St.)



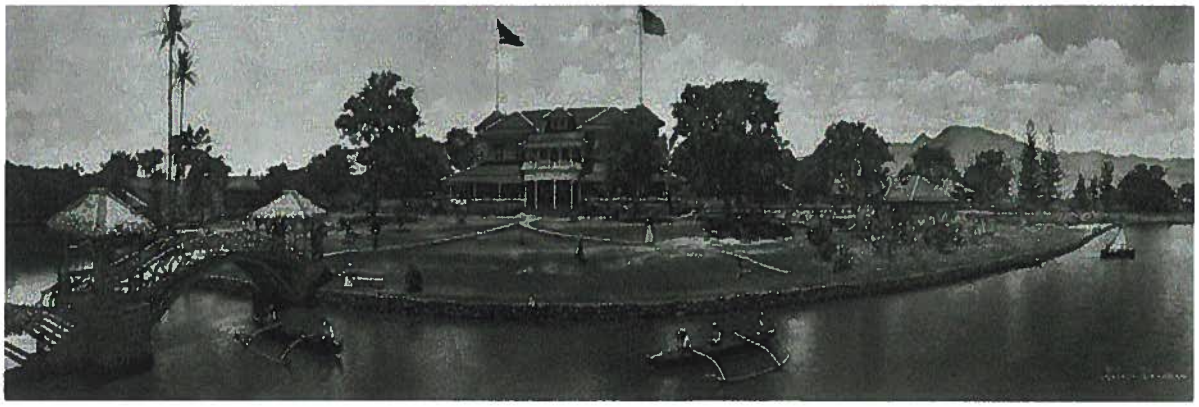
AFTER – Present View

BEFORE – Wilder & Metcalf (c. 1915)

AFTER – Today (7-11 Station)

The following grand estates have been gone for nearly a century. When we look at the unsightly structures that occupy the same landscapes today, can we not recognize how foolish we have been in letting them go? Though greatly diminished in number, there are beautiful old homes and estates of all sizes in every City Council district on Oahu. As a community, we should learn from our previous failures and seek to preserve and cherish what remains.

PARADISE LOST – The Haleiwa Hotel c. 1915



PARADISE LOST – Honolulu High School (Former Residence of Princess Ruth) c. 1900. [Now the site of Pali Safeway Supermarket]

Hawaii Catholic Conference

Roman Catholic Church in the State of Hawaii

January 6, 2012

The Honorable Ernest Martin
Honolulu City Council
Honolulu Hale
530 S. King Street
Honolulu, HI 96813

Dear Chair Martin and Members of the City Council:

We understand that you have accepted the report from the Tax Advisory Commission which recommends that non-profit organizations pay real property tax. The tax is proposed to be based on the market value of real estate holding. Although the levy on non-profits will take into consideration the community benefit and the tax will be based on a percentage of the market value utilized for the exempt activities, this is still very onerous for non-profits.

We agree with the section of the report which mentions that some of the commission members supported no change to the current rate for 501(c)(3) entities. Among their concerns were:

- Non-profit 501(c)(3) organizations require tax exemption on real property because they provide necessary programs and services that the government sector is not willing or able to provide.
- Non-profits must cut seriously to pay this bill. The ownership of real property does not reflect an organization's ability to pay the real property tax. If these programs and services cease to exist, the service will turn to government agencies. It will be more costly for government to provide these services.
- The public wants charitable contributions to non-profits to go toward community services, not taxes. Taxing these organizations has the effect of discouraging giving and volunteering. Our community needs more of what these organizations and volunteers do, not less.

Here are some of the services provided by the Catholic Church:

- The Diocese Homeless Affordable Housing Plan proposes to add a number of units to the inventory of affordable housing for people in Hawaii.
- Oahu parishes provide food for the poor, including the homeless.
- Many churches have outreach programs to provide for the basic needs of families.
- Hope Services Hawaii, Inc. provides a reentry program, transitional housing, drug addiction counseling, etc.

These are just a few of the programs offered by the Catholic Church to benefit our community. There are many other churches and non-profit organizations that are doing the same. It is understandable that the City is looking for added revenue and the bulk comes from property taxes, but it is short-sighted to try to balance the budget on the backs of the poor.

I, along with many of the non-profits, urge you not to impose a property tax on non-profit agencies operating on Oahu.

Thank you for allowing me to provide some input on this important area.

Sincerely,

Walter Yoshimitsu
Director

The **Arc** in Hawaii

3989 DIAMOND HEAD ROAD • HONOLULU, HI 96816-4413 • PHONE: (808) 737-7995 • FAX: (808) 732-9531
E-MAIL: info@thearcinhawaii.org • WEBSITE: www.thearcinhawaii.org

January 5, 2012

Members of The Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

Re: **Statement in Opposition**
Real Property Tax for Nonprofit Organizations
Preliminary Report of the Real Property Tax Advisory Commission

Dear Council Members:

The Arc in Hawaii, **respectfully urges that the Council <u>Not Adopt</u> the recommendation of the Real Property Tax Advisory Commission that nonprofit entities pay real property tax,** even if that tax is based on a percentage less than 100% of the fair market value of the property.

In support of our position, we refer to and affirm the reasons given by minority members of the Commission on pages 18 and 19 of the Report. The concerns mentioned there apply to The Arc. If a tax any greater than the present $300 per property were assessed, the impact would go directly to the bottom line. Our services now operate at break even at best on an individual property basis, but at a large deficit collectively. Further expense would be devastating. Our revenue is restricted by federal, state and City and County funding levels. We cannot merely lay off employees to cover the difference, because many of our clients require 24/7 assistance. The level of care we must provide is defined by state and federal requirements and upon basic human decency. We cannot skimp further.

The Arc is a nonprofit agency that provides homes and vital residential and related housing facilities and services for 122 low-income people with intellectual and developmental disabilities. In doing so The Arc is performing a public service. In America, public agencies have historically provided a home and support for people with disabilities. In many states, the counties provided this basic human entitlement through institutional "county homes", though in Hawaii the state government assumed the primary public role in the form of a large institution until the late 1900s.

In the last two-plus decades, community residences for people with disabilities have been provided through a partnership consisting of nonprofits like The Arc and a variety of federal, state and City and County programs. In the case of The Arc, we assumed from the State of Hawaii the public responsibility to protect and serve people who would otherwise be in the large institution or, worse, on the street. The federal government provides disability payments to our clients, who use a small

portion to pay room and board in our homes. The state supplements the client's federal benefits to reflect the high cost of occupancy in Hawaii. The federal agency HUD provides assistance payments to help bridge the difference between the client's ability to pay rent and the fair rental value. The state also provides funds for services within the homes, as well as a subsidy to cover the embedded shortfall in the cost of operating the homes.

The City and County's role in this partnership is to provide the land on which the residences were built at nominal ($1 or $1,000 per annum) rent that make the services possible. (All of our real estate is leased from the City and County except two properties leased from the state. We own nothing in fee.) For the City and County to turn around and tax the property would be to reduce the level of support upon which the Arc depends.

The Arc holds leasehold residential property with a tax-assessed value of over $31million. However, the fee simple interest, and true value, is held by the state or the City and County. The Arc holds the property under very restrictive terms. We must provide residential services to low-income people with disabilities and no other activities or the lease will be terminable. We have no opportunity to achieve value from the property other than fulfilling our public trust to care for some of the City and County of Honolulu's most needy citizens. It would seem folly to destroy this public-private partnership, which so well serves many of our most vulnerable citizens.

As it is, The Arc, like many nonprofits, loses money in many years, and is currently struggling with a deficit. More, not less, support from our partners in carrying out this public trust is required.

We would be happy to provide you further information and appreciate your consideration of our plea.

Very truly yours
The Arc in Hawaii

Lei Fountain
Executive Director

Thomas P. Huber
President

To The Honorable Ernest Y. Martin,

I am writing to you today to express my disapproval of the proposal made by the Real Property Tax Advisory Commission to eliminate the tax exemption for Kuleana Land owners.

The property my family lives on in Kailua on Manu O'o Street on the island of Oahu has been in our family for over 150 years. It was officially bequeathed in 1858 via royal proclamation of King Kamehameha III as Kuleana 9546 via Palapala Sila Nui document #2137. Our ancestors were taro farmers and worked hard to care for and hold onto the property. The taro farming and poi making was passed down and performed until my grandmother's death in 1949. We all cherish and respect the history of our property and our family heritage. My 89 year old mother has lived on this property all her life and has always been proud of our family heritage, since she and her siblings also grew up helping her mother with the taro farming and poi making that was started by her ancestors. My mother is the last of her siblings who is still with us, and now I take care of my mother at home since she is not able to take care of herself anymore. One thing she has instilled in me and my siblings is to appreciate what we have received from our ancestors and to be proud that we have held onto it from generations past and should hold onto for generations to come.

When we learned about qualifying for the Kuleana Land exemption we were grateful to have our Hawaiian heritage finally recognized and in a way that helped lift some of the financial burden off of us. We felt as if our accomplishment for holding onto our precious property for generations was being rewarded and we were truly grateful for that.

The Commission states that eliminating this exemption makes everything "fair" between everyone. Was it "fair" when our Hawaiian Monarchy was wrongfully overthrown and our Queen kept imprisoned in her own Palace for the remainder of her life?!? Was it "fair" when parcels of our family property were taken by the State for conservation purposes? Or I should say, the State told our family that either they accept the monetary settlement or the property would be condemned and taken anyway. Does that sound "fair"?? Ever since the overthrow of the Hawaiian Monarchy, it seems that little by little the Native Hawaiians continue to slowly have their respect and recognition taken away in this land that was ours in the first place.

Please don't get me wrong…I completely understand about being "fair". I work and pay my share of taxes and I take nothing for granted. I pay my share to the city to have a driver's license, to register the car I drive, and even to get licenses for my dogs. I fully believe in paying my share to my government – but can't there be some things left for Native Hawaiians to be proud of? If being a part of the original people who first settled and has lived in Hawaii on the same property for generations isn't an accomplishment that deserves at least some recognition and reward, then sadly, all we'll be left with is our pride. If the Kuleana Land exemption is eliminated, I'll still be proud of my Hawaiian ancestry and proud of what our family has been blessed with for generations. I'll still work hard to find a way to pay my property tax so I won't be in jeopardy of losing this precious land of ours, but I will be disappointed that once again the government of Hawaii doesn't feel the small number of Native Hawaiians currently claiming the Kuleana Land exemption is worthy of the recognition and reward that would allow us some relief from the financial burden of taxes in today's economy. Just because our land isn't situated on Hawaiian Home Lands shouldn't mean that we shouldn't receive the same recognition and property exemptions that is given to Hawaiian Home Land owners.

I respectfully ask you to please reconsider the proposal to eliminate the Kuleana Land exemption. Thank you for your time and consideration in this matter.

Sincerely,

Sandra C.K. Campbell

635 Manu O'o St.

Kailua, Hawaii 96734

To: City Council Budget Committee
Chair Ann Kobayashi, Budget Committee

Date: January 6, 2012

Re: **Preliminary Report of the Real Property Tax Advisory Commission, Dated December 2011**

Chair Kobayashi and Committee Members:

My name is Barbara Kim Stanton, State Director of AARP Hawaii. AARP is a membership organization of people 50 and older with nearly 150,000 members in Hawaii. We are committed to championing retirement and financial security; access to affordable, quality health care for all generations, providing the tools needed to save for retirement, and serving as a reliable information source on issues critical to Americans age 50+.

AARP offers the following comments on the Preliminary Report of Real Property Tax Advisory Commission, which conducted a review of the City & County of Honolulu's real property tax system. Our comments specifically relate to the elimination of the home exemption (homeowners age 64 or under); home exemption (home owners age 65 and over), and the "in lieu of" home exemption.

AARP's comments are as follows:

- AARP is concerned that in a high cost-of-living state like Hawaii, seniors on fixed incomes are already struggling to make ends meet and the proposed elimination of home exemptions would be a financial hardship for many. The elimination of the home exemption would be a form of a tax increase on seniors who would then have less income to pay for daily living expenses.
- AARP agrees with the Commission that if exemptions are eliminated that there should be a decrease in real property tax rates, so as not to create a windfall in tax revenues.
- The elimination of exemptions will most impact individuals with lower incomes, and tax relief should be considered for individuals unable to pay by increasing the amount of the County's real property tax credit, and/or revising eligibility requirements by:
    - Reducing the maximum percentage of income that a qualifying homeowner is expected to pay in property taxes. E.g., Currently, the tax credit threshold is 3% of income if age 75 and over, and 4% of income if age 74 and under.
    - Reducing the age requirement from 75 years and over, to a lower age bracket, for the determination of the maximum percentage of income that a qualifying homeowner is expected to pay for property taxes.
    - Increase the combined income "ceiling" that determines the eligibility for the credit and the property tax amount.
- The Council should consider the creation of a property tax deferral program for seniors unable to make property tax payments. Such a program would allows property owners to defer payment of property taxes until the property is sold, transferred, or the owner dies.

Eligibility requirements may include income; age; occupancy status; length of residency in the home; and length of residency in the county. Approximately 26 states have such property tax deferral programs.

Thank you for the opportunity to provide testimony.

- January 6, 2012

Dear Councilmember Martin,

I'm submitting this letter in behalf of this generation of Kuleana landowners. We do not feel the present tax exemption should be repealed. When it was originally implemented, it definitely relieved a heavy burden placed upon the families involved. Together we were able to make sacrifices to pay the required back taxes. It continues to be a blessing to the ohana.

Our ancestors were gifted with land because of honorable work ethics and their love of the land. They worked industriously, producing rich results. They expected the same from their descendants in whose hands the land was bequeathed. This inheritance was to be protected land, through perpetuity.

Look closely at what has occurred in this state, this land of Hawaiian heritage. There is obvious inequity throughout. Lands once owned by kamaaina have decreased significantly. People who are well to do can quickly purchase property, resulting in higher taxes in areas where local residents, on fixed or low wage income, are expected to assume the rates as well.

I realize you have to look at the varied types of taxes generated in our state, where incoming and outgoing funds can best serve us all. But lineage should count for something when it comes to determining equity.

We don't want the burden of property taxes to lessen our hold on land intended for use and care by descendants of our deeded ancestors. We trust you will understand our concern for wanting the exemption to remain as it stands presently, for all Kuleana landowners. We feel our Kupuna would support our request as well.

Thank you for your service in our behalf.

Sincerely,

Mavis B.L. Coleman
(Kamauoha Ohana)

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to express my opposition to the proposal by the Real Property Tax Advisory Commission to eliminate the real property tax exemption. Eliminating the real property tax exemption would create an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners and charitable organizations. As an employee of a charitable non-profit organization, which primarily serves the low-income population in the County of Honolulu, I do not support any proposal to eliminate the real property tax exemption.

Non-profit organizations which support a better life for community residents and strengthen the social fabric of the City and County of Honolulu, are already facing significant economic challenges and reductions in funding. Preservation of the current tax status will provide relief to entities including charitable non-profits which provide tangible community benefits.

We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

1/6/12

Yasuharu Iwashita
725 Piikoi Street APT 1006
Honolulu, HI 96814

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Non-profit organizations which support a better life for community residents and strengthen the social fabric of the City and County of Honolulu, are already facing significant economic challenges and reductions in funding. Preservation of the current tax status will provide relief to entities including charitable non-profits which provide tangible community benefits.

We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

Gloria G. Vergabera

1209 Kokea Street F-301

Honolulu, HI 96817

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

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We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

Aurora Patricio

Aurora Patricio
2637 Tuilei Street Apt. A11
Honolulu, HI 96826

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to express my opposition to the proposal by the Real Property Tax Advisory Commission to eliminate the real property tax exemption. Eliminating the real property tax exemption would create an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners and charitable organizations. As an employee of a charitable non-profit organization, which primarily serves the low-income population in the County of Honolulu, I do not support any proposal to eliminate the real property tax exemption.

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We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

Carlos DP Vergabera

1209 Kokea Street F-301

Honolulu, HI 96817

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

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Non-profit organizations which support a better life for community residents and strengthen the social fabric of the City and County of Honolulu, are already facing significant economic challenges and reductions in funding. Preservation of the current tax status will provide relief to entities including charitable non-profits which provide tangible community benefits.

We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

Catherine Fernandez

Catherine Fernandez

1340 Kinau St Apt. 411

Honolulu, HI 96817

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to express my opposition to the proposal by the Real Property Tax Advisory Commission to eliminate the real property tax exemption. Eliminating the real property tax exemption would create an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners and charitable organizations. As an employee of a charitable non-profit organization, which primarily serves the low-income population in the County of Honolulu, I do not support any proposal to eliminate the real property tax exemption.

Non-profit organizations which support a better life for community residents and strengthen the social fabric of the City and County of Honolulu, are already facing significant economic challenges and reductions in funding. Preservation of the current tax status will provide relief to entities including charitable non-profits which provide tangible community benefits.

We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

Xiaoyan Li
720 Piikoi Street, Apt D
Honolulu, HI 96814

To: The Honolulu City Council

From: Thomas Paakaula
2313 Kapahu St
Honolulu, Hi 96813

Subject: The Real Property Tax Advisory Report

Dear Council Members,

I am a resident of Kalawahine Streamside, a Hawaiian Homelands community in Honolulu and I'm concerned about the Real Property Tax Advisory Report and the Commission's recommendation to repeal the exemption for Kuleana Lands. While I don't mind paying my fair share for the City's essential services, the City should consider lowering the assessed value of residential property on Hawaiian Homelands if our fair share is to be based on the value of our homes. Our homes should not be assessed at the same value of fee simple properties in the same area.

Because we do not own our land, financial institutions disallow the use of our homes as collateral to qualify for loans for home improvement or education. In fact, the Office of Hawaiian Affairs also follows this policy. Our houses are not considered assets. It appears the perception is that Hawaiian Homelands residents are at the level just above those living on the sidewalks of Honolulu, with the exception that we are able to pay for the City's services. So why assess our homes at such lofty valuations.

In addition, we can only sell our properties to a specific market (those who qualify for homestead). In essence, our situation is analogous to civil unions, recognized, but limited.

If the Commission's recommendation that owners of historic homes be allowed relief for assets worth several millions of dollars because most of the owners don't live in the houses and maintenance costs are high, then the Commission's recommendation should state that Hawaiian Homelands residents' fair share should be based on the value of houses not considered assets on property not owned by the residents, but no more than the minimum tax.

Sincerely,

Thomas Paakaula

Thomas Paakaula

January 6, 2012

Soo Sun Choe
2819 Kaonawai Place 2D
Honolulu, Hawaii 96822

Council Chair Ernest Martin
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Councilman Martin:

I would like to express my opposition to the Real Property Tax Advisory Commission proposal to eliminate the real property tax exemption. At this time eliminating the real property tax exemption would create a significant financial burden for both homeowners and charitable organizations. As the employee of a charitable non-profit as well as a Honolulu homeowner, I do not support any proposal to eliminate the real property tax exemption.

I ask that reconsider the impacts of eliminating the real property tax exemption, and that you reject the Real Property Tax Advisory Commission's recommendation.

Sincerely,

Soo Sun Choe

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to express my opposition to the proposal by the Real Property Tax Advisory Commission to eliminate the real property tax exemption. Eliminating the real property tax exemption would create an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners and charitable organizations. As an employee of a charitable non-profit organization, which primarily serves the low-income population in the County of Honolulu, I do not support any proposal to eliminate the real property tax exemption.

Non-profit organizations which support a better life for community residents and strengthen the social fabric of the City and County of Honolulu, are already facing significant economic challenges and reductions in funding. Preservation of the current tax status will provide relief to entities including charitable non-profits which provide tangible community benefits.
We urge you to seriously consider the impact of these proposed changes, particularly in light of the economic challenges we are all facing, and to reject the commission's recommendation.

Sincerely,

Delta Repunte
1927 Eluwene Street
Honolulu, HI 96817

Diocese of Honolulu

Chancery Office • 1184 Bishop Street, Honolulu, Hawaii 96813-2859 • Phone (808) 585-3300 • Fax: (808) 537-1860

Office of the Bishop

January 6, 2012

Ladies and Gentlemen of the City Council of the City and County of Honolulu:

Aloha, and Happy New Year!

It has come to my attention that the City Council is seriously considering requiring non-profit organizations to pay real property taxes. While we are all citizens of this City and County and have an obligation to contribute to its welfare, it is clear to most people that non-profit organizations are already contributing a great deal to the community and would be less able to do so if real property taxes are added to our already burdensome expenses. For the most part we do not rely on taxes ourselves but on charitable donations so that we can do the many works that serve our community.

Allow me to briefly mention how some of our Catholic-affiliated agencies are already contributing greatly to the welfare of our community. To further burden them with taxes would mean a cutback in these services and a subsequent detrimental effect on those we serve.

- Catholic schools educate children without receiving any tax money, thus saving taxpayers millions of dollars each year.
- Catholic Charities Hawaii serves those who are in need of affordable housing, the addicted, single and otherwise homeless unwed mothers, abused and abusing adolescents, seniors, and many others.
- Office of Social Ministry supports outreach programs in the 66 parishes throughout the State that feed the hungry and provide for basic human needs. Service is to Catholics and non-Catholic alike.
- HOPE Services, Inc. provides re-entry programs for recently released prisoners, transitional housing for low income families, drug addiction counseling. Again, services are offered without regard to the client's religious affiliation.
- St. Francis Healthcare System of Hawaii provides home care for the elderly confined to their homes, Senior housing programs, intergenerational programs, hospice care for the dying and their families.

This listing is just a taste of what the Catholic Church in doing to benefit our community, and there are many other churches and non-profit agencies who are doing the same. While it is understandable that the City is looking for added revenues, it would be very short-sighted to impose a real property tax on entities that are able to serve the residents of the City and County in the many non-profit organizations that operate in our State.

I urge you in the name of those who are most in need, and for the long-range welfare of the City and County, not to impose a real property tax on non-profit agencies operating on Oahu.

Thank you very much for your kind attention to this matter.

Sincerely yours,

+ Larry Silva

Most Reverend Larry Silva
Bishop of Honolulu

L-01.21

FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Ernest Martin
Honolulu City Council
530 S King Street Room 202
Honolulu, HI 96813

Dear Mr. Martin:

I am writing on behalf of the Hawaii State Alliance of YMCAs and the Maui Family YMCA, to oppose the recommendations of the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption.

The work of charitable organizations like the YMCA throughout Hawaii, improves lives, strengthens communities and the economy, and lightens the burdens of government, taxpayers, and society as a whole. Your constituents, and those throughout Hawaii, recognize the vital and ongoing work of nonprofit organizations in delivering essential services, enhancing their quality of life, and uplifting the spirit of faith, innovation, and inspiration in Maui and state-wide.

This change of the real property tax exemption could undermine the ability of nonprofits like the Y to maintain programs and services, much less to expand them to meet the increased needs that will result from this unique economic climate and policy choices being made at all levels of government. Under these conditions, nonprofits may not merely be the next place for people in need to turn; we are likely their only place to turn. Charitable nonprofits in Hawaii must be able to count on the current tax exemption if there is to be any validity in the presumption of policymakers that nonprofit organizations will be there to fill the gaps.

To show the challenging impact this economy is a having the Maui Family YMCA saw an increase in financial support to families and children in Maui from $97,000 in 2010 to just over $190,000 in 2011. Without generous contributions and the current tax exemptions, many of these children and families would have had to do without the services of the Y.

It is imperative the City Council make no change to the real property tax exemption that threatens the ability of charitable organizations to serve those most in need and to continue to strengthen our communities. I ask that you avoid endangering the ability of nonprofits to serve Honolulu specifically but also Hawaii and ask for the City Council's continued support of the valuable contributions of the non-profit sector.

Sincerely,

Mike Morris,
State Alliance Chair
President/CEO

MAUI FAMILY YMCA
250 Kanaloa Ave., Kahului HI 96732
P 808 242 9007 F 808 244 6713 www.mauiymca.org

Hawaii Catholic Conference

Roman Catholic Church in the State of Hawaii

January 6, 2012

The Honorable Ernest Martin
Honolulu City Council
Honolulu Hale
530 S. King Street
Honolulu, HI 96813

Dear Chair Martin and Members of the City Council:

We understand that you have accepted the report from the Tax Advisory Commission which recommends that non-profit organizations pay real property tax. The tax is proposed to be based on the market value of real estate holding. Although the levy on non-profits will take into consideration the community benefit and the tax will be based on a percentage of the market value utilized for the exempt activities, this is still very onerous for non-profits.

We agree with the section of the report which mentions that some of the commission members supported no change to the current rate for 501(c)(3) entities. Among their concerns were:

- Non-profit 501(c)(3) organizations require tax exemption on real property because they provide necessary programs and services that the government sector is not willing or able to provide.
- Non-profits must cut seriously to pay this bill. The ownership of real property does not reflect an organization's ability to pay the real property tax. If these programs and services cease to exist, the service will turn to government agencies. It will be more costly for government to provide these services.
- The public wants charitable contributions to non-profits to go toward community services, not taxes. Taxing these organizations has the effect of discouraging giving and volunteering. Our community needs more of what these organizations and volunteers do, not less.

Here are some of the services provided by the Catholic Church:

- The Diocese Homeless Affordable Housing Plan proposes to add a number of units to the inventory of affordable housing for people in Hawaii.
- Oahu parishes provide food for the poor, including the homeless.
- Many churches have outreach programs to provide for the basic needs of families.
- Hope Services Hawaii, Inc. provides a reentry program, transitional housing, drug addiction counseling, etc.

These are just a few of the programs offered by the Catholic Church to benefit our community. There are many other churches and non-profit organizations that are doing the same. It is understandable that the City is looking for added revenue and the bulk comes from property taxes, but it is short-sighted to try to balance the budget on the backs of the poor.

I, along with many of the non-profits, urge you not to impose a property tax on non-profit agencies operating on Oahu.

Thank you for allowing me to provide some input on this important area.

Sincerely,

Walter Yoshimitsu
Director

FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

January 9, 2012

Ernest Martin
Chair, Honolulu City Council
Honolulu Hale
530 South King Street
Honolulu, Hawaii 96813

Dear Chair Martin,

Thank you for the opportunity to provide public testimony on the recommendations of the Tax Advisory Commission. The YMCA of Honolulu (The Y) appreciates the time the Commission took to prepare its Report, and the spirit in which the Commission developed its recommendations. With that said, the Y respectfully opposes the recommendation to require non-profits to pay a real property tax.

Through its nine branches island-wide, the Y provides a myriad of important programs and services. Attached to this letter is a two page handout highlighting just some of the contributions the Y makes, not just to the families and community of Oahu, but to our approximately 900 full and part-time staff. There is no question that a real property tax would negatively impact the Y's ability to meet its mission.

It is especially important to note that the Y has a substantial financial assistance program which provides our most challenged residents access to our critical services and programs. For the last two years, the Y has distributed more than $900,000 annually of financial assistance. Not only is this a significant amount, it represents a substantial increase from previous years. At a time when government revenues are down and the Y is being asked to do more to ensure that every person has access to our life changing work, it is important that our ability to meet the need not be diminished by a real property tax.

Again, with appreciation for the Commission's efforts, the Y opposes a real property tax on non-profits. We respectfully request that the City Council not approve that recommendation.

Thank you for considering the Y's perspective.

Sincerely,

Michael Broderick
President & CEO
YMCA of Honolulu

Attachment

Cc: Ann Kobayashi, Chair, Committee on Budget (with attachment)

YMCA OF HONOLULU
1441 Pali Highway, Honolulu HI 96813
P 808 531 YMCA **F** 808 533 1286 www.ymcahonolulu.org

JIM R. YATES, Chairman, Board of Directors
MICHAEL F. BRODERICK, President & Chief Executive Officer

United Way
Aloha United Way

the YMCA

FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

FOR COMMUNITY
YMCA OF HONOLULU

In 2010, the YMCA provided the following for Oahu communities:

- A gathering place for over 104,000 Hawaii residents, which, through facility, program and sustaining (philanthropic) membership, enhanced personal connection and community building.

- $955,000 in financial assistance and subsidies giving low income families better access to the pursuit of a healthy lifestyle.

- Substance abuse treatment, intervention and crime/drug/gang prevention programs for 4.000 youth and teens, offering youth needed support and guidance at a critical juncture in their lives.

- Strategic collaborations with other organizations including Hawaii Nutrition and Physical Activity Coalition (NPAC), Hawaii Department of Education (DOE), Hawaii Department of Health (DOH), Boys & Girls Club, National Military Families Association, and the Susannah Wesley Community Center (Palama Settlement, Parents & Children Together [PACT], Coalition for Drug Free Hawaii) that helped leverage resources for new community programs.

- A paid workforce of almost 900 full and part time staff, infusing $17.2 million, ($13.6 million in gross pay, $2.1 million in benefits and $1.5 million in payroll taxes), into our economy. More than 290 staff received their medical and dental benefits through the YMCA.

- A volunteer force of over 2,500 individuals, serving in governance, advisory, program and community event capacities that provided training, personal connections and a greater knowledge of their community to those volunteering.

- Almost 500 hours of free or low cost meeting and conference space supporting the community and capacity building efforts of local nonprofit communities.

AREAS OF FOCUS

Youth Development
Nurturing the potential of every child and teen

Healthy Living
Improving the nation's health and well-being

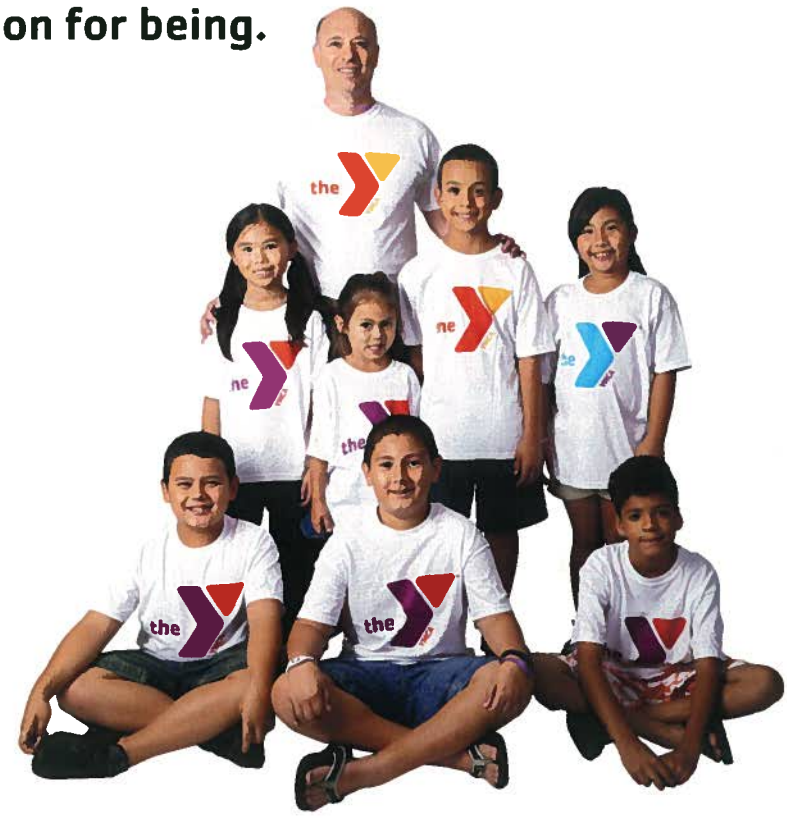
Social Responsibility
Giving back and providing support to our neighbors

FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

FOR COMMUNITY
YMCA OF HONOLULU

Every day people come to the Y for a variety of reasons. For many, it's a safe and nurturing environment for kids and teens to discover the joy of learning and playing. For some, it's a place to exercise -- to improve their health and well-being. For others, it's a chance to connect and give back to their community.

With a deep commitment to strengthening our communities, the YMCA of Honolulu ensures that children, teens, adults, seniors, and families have access to the essentials needed to learn, grow and thrive. That is our reason for being.



YMCA MISSION

The YMCA of Honolulu is a fellowship dedicated to putting Christian principles into practice through programs that build healthy spirit, mind and body for all.

YMCA COMMITMENT

The YMCA of Honolulu is Hawaii's leading 501 (c) (3) nonprofit organization committed to youth development, healthy living, and social responsibility.

CORE VALUES

The YMCA's core values serve as the foundation for all Y programs, activities, and interpersonal interactions taking place at YMCA branches.

- **Caring**: to demonstrate a sincere concern for others, for their needs and well-being
- **Honesty**: to tell the truth, to demonstrate reliability and trustworthiness through actions that are in keeping with my stated positions and beliefs.
- **Respect**: to treat others as I would want them to treat me, to value the worth of every person, including myself.
- **Responsibility**: to do what is right--what I ought to do, to be accountable for my choices of behavior and actions and my promises.

January 9, 2012

Honolulu City Council
Council Chair Ernie Martin
kribellia@honolulu.gov
htsuneyoshi@honolulu.gov
http://www1.honolulu.gov/council/emailzp.htm

Aloha Council Members:

The lineal descendants of Kuleana and Konohiki landowners submit this letter of objection to the recommendation by the City Council Tax Commission. In the propose recommendation the members do not cite a reasonable argument why the native landowners be excluded from real property tax exemption. We submit justifiable rationale according to the Council's initial support for the Kuleana tax exemption. The Council cited the original Hawaiian Kingdom law in verbatim about tax exemption for a class of property owners. Second, the Royal Patent law also states that all parties who file a claim to real property in Hawaii swore an oath of allegiance to the ruler and the law of the land prior to the Mahele and after claims to real property. The present law or exemption by City Council, and the Real Property Tax Commission have failed in its fiduciary responsibilities to its commitment to Kuleana and Konohiki landowners. In conclusion, we seek the continuance of real property tax exemption.

Mahalo,

Geraldine Nini Roberts	808 927-0285
Elizabeth Kuhia Nihipali	310 658-0227
Elae Kapu	808 782-5312
Mona Kahawaii	808 351-2972
Dawn K. Wasson	808 692-6901
Henry W. Wasson Sr.	808 293-1801
Henny K. Wasson	808 852-8778

Volume 7
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ST. THOMAS LAW REVIEW

RESTORATION OF THE INDEPENDENT NATION STATE OF HAWAII UNDER INTERNATIONAL LAW

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TRIBAL SOVEREIGNTY: BACK TO THE FUTURE?

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NATION STATE OF HAWAII UNDER
INTERNATIONAL LAW

Professor Francis Anthony Boyle

I understand that the Sovereignty Commission' is looking into models and examples, of where the native people of Hawaii can go in light of the state legislation that has been adopted, and also in light of the recent federal law that has just been signed into law by President Clinton.2 I have been asked to discuss one particular model for the future for Native Hawaiian people to consider. I was not invited here to go through all the possibilities that you might have. The model I discuss here is certainly not the only potential option for the people of Hawaii. It is not for me to tell Native Hawaiian people what to do. You, the native people of Hawaii, must decide for yourselves. But one thing I can do is to describe a particular vision of the future; how you might go about achieving it; what would be the consequences; and what would be the basis of authority for doing it, particularly in light of Public Law 103-150 signed by President Clinton.

When I read the Public Law for the first time, the first thought that occurred to me is that now, after 100 years, the United States government,
has finally and officially conceded, as a matter of United States law, that
Native Hawaiian people have the right to restore the independent nation state
that you had in 1893 when the United States government came and destroyed it. Also as a matter of international law, the Native Hawaiian people
have the right to now go out and certainly proclaim the restoration of that
state. I am not talking about the State of Hawaii as part of the United States
of America. Rather, I

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* An earlier version of the author's remarks was delivered to the Hawaiian Sovereignty Advisory Commission on December 28, 1993.
** A.B., 1971, IJniv. of Chicago; J.D. (M.C.L.), 1976; A.M., 1978; Ph.D., 1983, Harvard; Professor of Law, University of Illinois College of Law. I express gratitude to Bumpy Kanahele and the
members of the Ohana Council for sponsoring me during my stay in Hawaii.
1. See 1993 Haw. Sess. Laws 1009, 1011 (creating the Hawaiian Sovereignty Advisory Commission to advise the Legislature in carrying out the purposes of The Act Relating to Hawaiian
Sovereignty).
2. Overthrow of Hawaii Resolution, Pub. L No. 103-150, 1993
U.S.C.C.A.N. (107 Stat.) 1510.
3. Id

am talking about an independent state under international law, and ultimately
a member of the United Nations and other international organizations. There is a recent example that was pursued by the Palestinian People,
who in 1988 decided, of their own accord, to proclaim their own state.4 This
was a decision taken by the Palestinian People as a whole. It was subject to a
majority vote because there was not unanimous consent, but even those who

opposed it agreed to be bound by a majority vote. In 1988, the Palestinian people unilaterally proclaimed their own state in a Declaration of Independence. This unilateral Declaration of Independence eventually led to the recognition of the Palestinian state by 125 nation states in the world.5 You don't read about that much here in the United States because the United States government is one of the few governments in the world to oppose the Palestinian state. But almost all of Latin America, Africa, and Asia recognize the existence of the state of Palestine. Again, these are indigenous people, like Native Hawaiians, striving for their right of self-determination. Indeed the Palestinians have the amount of votes to be admitted to the United Nations organization as a sovereign independent nation state, yet it is the threat of a United States veto that has prevented the admission of the state into the United Nations organization.6 This however, has not prevented the vast majority of the states in the world from recognizing the existence of the Palestinian state. Even most of Europe would accord them formal de jure diplomatic recognition if not for the pressure brought to bear by the United States government. Therefore, many of the European states, which are the last holdouts, are today according them de facto recognition as an independent state. That is, they are treating the Palestinians as if they are an independent state, without formally coming out and announcing it. So, this is one model to consider that I will discuss. Not that the plight of the Palestinians are on all fours with Native Hawaiians, but there too, you

have a situation of massive violations of fundamental human rights and people
living under a regime of military occupation. In their case, for the last fortyfive
years; in your case, for the last one hundred years. So I will discuss some
of the parallels with that process

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4. See John Quigley, paleYtinets Declaration Of Independence: Self-Determination And The Right
of The Palestinians to Statehood, 7 B.U. INT'L. L.J. I (1989).
5. Id.
6. See. e.g,, Ved Nanda et al., Self Determination: The Case of Palestine, 82 AM.
SOC'Y INT' L. L. PROC. 334, 344 (1988).

and what could be the Native Hawaiian process in the event that you were to
decide to move in that direction.
I am not here to survey all the possibilities you might have, but I am
prepared to comment on them. There are other things you could consider
such as autonomy, returning to Article 73 status at the United Nations,7 and
semi-sovereignty. There are various different types of status. But from my
perspective, this is the route that other people in your situation have chosen
to go. There is ample authority and precedent under international law for the
Native Hawaiians to decide to move in that direction.
I begin by asking, how can this be done, how can you do it? What I am
suggesting is that instead of asking the permission of the United States
Congress to declare independence, you exercise your right of selfdetermination
that has been afforded to you by the United Nations Charter,
which states that, "[t]he purposes of the United Nations are to develop
friendly relations among nations based on respect for the principle of equal

rights and self-determination of peoples, and to take other appropriate
measures to strengthen universal peace."8
In contemplating this, there are four characteristics, or requirements, to
consider in the creation of an independent state.9 I submit— as I will point
out as I go through the analysis—that the Native Hawaiian people, Kanaka
Maoli, have all the requirements you need to go ahead and do this if this is
your choice. This is your decision.
The first requirement is that of a fixed territory. Clearly we have the
Hawaiian Archipelago. Second is a population, a distinguishable population of
people. The Native Hawaiians are such a distinguishable population who
would trace their ancestry back before the appearance of Europeans on these
lands. Third, there must be a government. Here you have your communal
structures, the kupunas—Kekune Blaisdell, my friend—and the kupuna
council, that you have traditionally had. You do not need a government along
the lines of the federal government of the United States or the State of
Hawaii to have a government. Rather, what you need is a way to organize
your people to govern

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7. U.N. CHARTER art. 73 ("Members of the United Nations which have or assume responsibilities for the administration of territories whose peoples have not yet attained a full measure of
self-government recognize the principle that the interests of the inhabitants of these territories are paramount . . . ").
8. U.N. CHARTER art. I, 11 2.
9. See Convention on Rights and Duties of States adopted by the Seventh International Conference of
American States, Dec. 26, 1933, 165 L.N.T.S. 19, 25 (listing the requirements for an independent state).

your relations with each other, and clearly you have that. The fourth requirement is the capacity to enter into international relations, to deal with other states, and to keep your commitments. As I understand it, there are already states in the Western Pacific region that support the Native Hawaiian people, and would probably be prepared to give you diplomatic recognition as an independent state, if this is your desire. I also suspect, like the Palestinians, there would be a large number of states—certainly in the Third World, that have come out of a colonial situation, in Latin America, Africa, and Asia — that would also be prepared to recognize you as an independent state and enter into diplomatic relations with you. Whether you would someday be allowed into the United Nations, of course, would depend on the U.S. veto. But the U.S. veto does not go on forever. Eventually the United States lifted its veto on the admission of Vietnam to the United Nations, despite the enormous hostility towards the people of Vietnam. Vietnam then became a member nation of the United Nations organization.10

So, that being said as preliminary, introductory remarks, I would like to go through the Public Law on a line-by-line basis and provide my analysis of it. Indeed, I would encourage all of you, as Native Hawaiians, to study this. It makes it very clear what happened to you. This is now officially recognized as a matter of United States domestic law. You should be able to take this law, any time you are in court, and show it to the judge and the jury, and say, "this is the law; this is what has happened to me and my people and I am

basing my conduct, whatever I am doing, on the basis of this law. It cannot
be denied any more." As a litigator before the International Court of Justice, I
would be able to take this law to the World Court and say, "the United States
government has now officially conceded that it illegally invaded and occupied
the Kingdom of Hawaii. For this reason, the native people of Hawaii would
be entitled to a restoration of their independent status as a sovereign nation
state, to go back to what they were before the U.S. invasion, to undo the
damage that had been done."
This law is styled as an apology, and one might say that yes, an
apology is certainly here and it is long overdue. But it is not enough. When a
government commits a severe violation of international law, as happened
here, it should not simply apologize and then walk away. Damages are
required, reparations, and in extraordinary circumstances,

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10. Assemh/y Opens Nev Session: Admission of Djbouti, Vietnam, UN MONTHLY CHRON., Oct. 1977, at 5, 6.

restitution, that is, to return the situation to what it was before the violation.[11]
This is especially true when you have a treaty violation. In the case of
the Kingdom of Hawaii, there were three treaties on point, in law, with the
United States government that were violated by means of the invasion. This
violated international law at the time, the basic principle- - pacta sunt servanda
- treaties must be obeyed.[12] It even violated the terms of the United States
Constitution at that time.[13] Treaties were the "supreme law of the land," and

the invasion and annexation of Hawaii not only violated international law, but
the United States Constitution itself.
It's clear then, that the United States admitted in the law that they overthrew the Kingdom of Hawaii.[14] There is no question or doubt that this
was a clearly illegal act, under the standards of international law in existence
at that time.
An apology is certainly a start, but now we really have to deal with the consequences. What are the implications of this apology, of this law? That is
the topic of which I address here. Indeed, the implications, I submit, are what
you, the Hawaiian people, make of this. It is for you to decide the implications, not the Congress, not the State of Hawaii government, but
rather the Hawaiian people, pursuant to your right of self-determination. What
will be the implications of this, as you see it? What do you want?
In a meeting with Judge Nakea,[15] where I spoke on behalf of the Graces,[16] the judge said, "well, yes, but in the United States law, the

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11. Case concerning The Factory at Chorzow, 1928 P.C.I.J. (ser. A) No. 17, at I (Sept. 13).
12. Vienna Convention on the Law of Treaties, May 23, 1969, art. 26, 1155 U.N.T.S. 331.
13. See U.S. CONSr. art. VI, cl. 2 ("all Treaties . . . shall be The Supreme Law of the Land").
14. Overthrow of Hawaii Resolution, Pub. L. No. 103- 150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1512 ("Whereas it is proper and timely for the Congress . . . to acknowledge the historic significance
of the illegal overthrow").
15. The Honorable Clifford L. Nakea serves in the 5th Judicial Circuit of the State of Hawaii, District Court.
16. Michael Grace and Sondra Field huilt a house in the Anahola Beach Park on the island of Kauai. When ordered to vacate the park by the Hawaiian Homes Commission, they refused, were arrested
and then convicted in the Hawaii state courts for trespassing. Their dwelling was destroyed. Grace and Field
argued that they had title to the occupied property based on their status as citizens of the independent Nation
of Hawaii. The federal courts, to whom the Graces had turned arguing a denial of due process, refused to
acknowledge their property claim. For a full accounting of the case see Grace v. Drake, 832 F.Supp.
1399(D.

United States government has always been able to extinguish the right of
native peoples, and the Supreme Court has seen nothing wrong with that." I
replied that, "well, that might be the case with respect to Native Americans
living in the United States, but here in Hawaii you're in a very different
situation. You had these three treaties, one of which was a treaty of
friendship, commerce, and navigation,[17] that established good relations
between two sovereign states, and they violated that, too."
This issue, a treaty of this nature, came up most recently in the World
Court in the Nicaragua case,[18] when the World Court condemned the United
States government for violating a treaty of friendship, commerce, and
navigation by mining the harbors in Nicaragua. Certainly the World Court
can do the same thing—condemn the United States—for overthrowing a
monarch and for overthrowing and destroying an entire sovereign nation
state.
Here you have the Congress of the United States of America admitting
that in one of its own laws. That is very clear, this admission, what we
lawyers call an "admission against interest." Congress has admitted what the
United States did and it has opened this Pandora's Box. How should this be
remedied? Again, the one point to keep in mind here is that it is now for the
Hawaiian people to decide the appropriate remedy, not the Congress. The
United States government is the criminal. The government admitted what it
has done now, for the last 100 years - and that the American presence, then,
in Hawaii, for the last 100 years has been nothing more than an illegal,
colonial, military occupation regime.

In reading the Public Law it is important to remember the so called "whereas" clauses. These clauses are official findings of fact and law by the
United States Congress. These findings bind all state and federal courts here
in Hawaii. I was pointing this out this afternoon to Judge Nakea with respect
to the case of Mike and Sondra Grace, that the court and judges are bound
by these findings of fact. They can no longer be contested or denied. The
United States is stuck with them.

Haw. 1991), aff'd, 1993 U.S. App. LEXIS 24968 (9th Cir. 1993).
17. Treaty of Friendship, Commerce, and Navigation, Dec. 20, 1849, U.S.-Haw., 103 Consol. T.S. 391. "The cession of the Hawaiian Islands to the United States having been accepted by the resolution
approved by the President, July 7, 1898 (30 Stat. 75), the treaties with that country terminated upon the
formation of the government for the Islands." WILLIAM MALLOY, TREArIEs, CONVENTIONS, INTERNArioNAL AcTs, PROTOCOLS AND AaREEMENTs BETWEEN THE UNITED STArFS OF AMERICA AND OTHER POWERS 1776-1909 908 (1910).
18. Military & Paramilitary Activities (Nicar.v. U.S.), 1986 I.C.J. 4 (June 27).

The next sentence of this law reads: "Whereas, prior to the arrival of the first Europeans in 1778, the Native Hawaiian people lived in a highly
organized, self-sufficient, subsistent social system? based on communal land
tenure, with a sophisticated language, culture, and religion."[19] That concedes
that Native Hawaiians, at that time and as of today, still have one requirement
for an international state, which I mentioned, a government. You have a
means to govern yourselves as a people. Congress has effectively conceded it
right there. It still is in existence today. This is a type, a system of government
that is historically separate and apart from the State of Hawaii or the United

States federal government. It is still there, and it still works today. I have seen
it in my visits with the Ohana Council - the people of Hawaii providing shelter, food, housing, education, dispute settlement procedures and mechanisms. The types of things that you did a hundred years ago, before the
U.S. invasion, to some extent you are still doing today. It would simply be a
matter of expanding those types of functions that you provide for your own
people.
In the case of Palestine, this involves building the state from the ground
up. The Palestinian People rejected participation, acquiescence, and collaboration with, Israeli military occupation forces. They proceeded to
provide to their own people, social services such as health, education, judges,
dispute settlement, etc.[20] That is building the state from the ground up; that is
how you build a state. No one is going to give it to you. I doubt very seriously that tomorrow the U.S. Congress is just going to pass a statute and
give you a state. Rather, you must go out and say, "we're creating our state.
Here it is, and we ask you to recognize the state, and then the consequences
from there."
The next sentence of the law reads: "Whereas, a unified monarchical government of the Hawaiian Islands was established in 1810 under Kamehameha I, the first King of Hawaii."[21] Again, Congress is admitting that
you had a government. You had a state. It was there. It was viable and
functioning. It was internationally active. This was not a position the U.S.
government maintains with respect to Native Americans.[22] Now here the
government is wrong too. The United States

19. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. I (107 Stat.) 1510.
20. See Alon Ben-Meir, An Intelligent Middle Ground on Which to Build Peace, CHI. TRIB., Aug. 26, 1987, at 17.
21. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. I (107 Stat.) 1510.
22. See generally Markus B. Heyder, Note, The International Law Commission s Draft

maintains that Native Americans did not have a state-type structure that had to be recognized, because it was somewhat different from the structures of government that Europeans were under on the North American continent.[23]

We know the government is wrong. The Native Americans did have a governing structure. The Europeans simply did not want to recognize it, but instead wanted to steal the land.[24]

Putting that aside, you are in a very different situation here from Native Americans. Congress has conceded what it will not concede for the Native Americans[25] - that you had a state, a state just like any other state in existence at that time—just like the United States of America—and that you were entitled to as much respect and dignity. Congress has now conceded this point. I read in the newspaper that during his visit to Hawaii, Secretary of Interior Bruce Babbitt asked, "should Native Hawaiians be treated by the federal government like the Native Americans?" My response to reading that was, "why would you want to do that?" The tape of the San Francisco Tribunal shows that Native Americans are up against genocide and extermination. That is the policy of the federal government with respect to Native Americans. So I do not understand why Native Hawaiians would want

to buy into that system, and be treated in that system in a way that ultimately
would lead to your extermination. That is certainly the way large numbers of
Native Americans see it. That was the purpose of the San Francisco Tribunal.
I would encourage you, if you haven't seen it, to look at that tape. So whatever you do, I would certainly caution you against trying to seek the
same type of treatment that the federal government has doled out to the
Native Americans. We know where that will lead.
On the basis of this statute, moreover, you are entitled to a lot more than they give the Native Americans. That is not to say that, in my opinion,
the Native Americans are not also entitled to establish themselves as independent nations, if that is their desire. But the difference

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Article on State Responsihility: Draft Artic/e /9 and Native American Self-Determination, 32 COLLJM. J.
TRANSNAT'L. L. 155 (1994); Susan Lope, Note, Indian Giver: The Illusion of Effective Legal Redress for
Native American Land Claims, 23 Sw. U. L. REV. 331 (1994).
23. Lope, supra note 22, at 333-34. "Discovery . . . initiated the inevitable erosion of the Native American nations.' Id
24. See generally Heyder, supra note 22.
25. See William J. Murphy, Jurisdiction - Sovereign Immunity - Business Owned by Native American Nation Granted Sovereign Immunitv from Suit Arising From Its Private Off-Reservation Transaction, In Re Greene, 980 F.2d 590 (9th Cir. 1992), cert denied, 114 S. Ct. 681 (1994), 17 SUFFOLK TRANSNAI'L L.J. 599, 601 n.I6 (1994) (listing cases in which Congress' power to regulate
Native Americans was upheld).

here is that your right to do this, the predicate to do this, has now been
recognized by the United States Congress itself,[26] whereas the Congress has
never recognized this for Native Americans.[27] I doubt Congress ever will,
because to fully recognize Native American sovereignty would eliminate the
whole basis of pseudo-legitimacy upon which the United States Congress

rests—land title and everything else. I doubt very seriously that Congress
would want to do that.
The next paragraph of the law states that, "from 1826 to 1893, the United States recognized the independence of the Kingdom of Hawaii,
extended full and complete diplomatic recognition to the Hawaiian Government, entered into treaties and conventions. . . to govern commerce
and navigation and friendship."[28] Congress did not draft the word "friendship" into this law.
In fact, Congress wanted to the word "friendship" but the treaty was friendship and commerce. Here Congress admits that the invasion, overthrow,
occupation, and annexation, starting in 1893, violated all these treaties. It
violated basic norms of international law, even in existence at that time and
that was a pretty bad time, one must admit. States were going to war, people
were killing each other, the strong doing what they will, the weak suffering
what they must, pretty much like today in the New World Order. But again,
here, the United States Congress has taken the position that this behavior was
illegal under international law, even in accordance with the minimal standards
in effect at that time. Again this distinguishes the case of the Native Hawaiians
from the Native Americans, where they have yet to admit that there was
anything wrong under international law with the way they treated the Native
Americans. If you read all the Supreme Court cases, they say that this is just
the right of conquest, and those were the rules in existence at that time.[29] But
in the case of Native Hawaiians, the

26. Overthrow of Hawaii Resolution. Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510.
27. "In the context of Native American efforts to regain self-determination, the combination of adverse judicial doctrines and the professed plenary power of Congress over Native Americans frustrates any
move toward genuine self-determination by Native American peoples." Heyder. supra note 22, at 155.
28. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510.
29. Contra American Insurance Co. v. Peters 26 U.S. (I Pet.) 511 where Justice Marshall, in an 1828 decision involving the rights of the inhabitants of Florida following the cession of that state from
Spain to the United States, states "[t]he usage of the world is, if a nation be not entirely subdued, to
consider the holding of conquered territory as a mere military occupation, until its fate shall be determined at
the treaty of peace." Id. at 542.

United States admits that this was not just a question of right of conquest, but
of treaty violations. They were violated.
The government acts violated international law. It even violated the terms of the United States Constitution at the time when treaties were the
"supreme law of the land."[30] So again, legally you are in a much different,
much better situation than Native Americans.[31]
"On January 14, 1893, John L. Stevens. .. the U.S. minister . . . conspired with a small group of non-Hawaiian residents of the Kingdom of
Hawaii, including citizens of the United States, to overthrow the indigenous
and lawful government ...."[32] So again, Congress concedes that the government of the Kingdom of Hawaii was the lawful government at that
time, and that an official agent of the United States government conspired to
overthrow the government of Hawaii. The United States government is
bound by the actions of its agents, of its ministers.[33] The government therefore cannot say, "he did it, and later on we condemned what he did."

You know the President did shed a crocodile tear or two over what he did,
did he not, right? There was a statement. That is not enough. Of course it
isn't. If the minister did it, it is just the same as the President doing it. There is
no difference. The President was bound by the actions of his minister. The
United States government was bound by the actions of the minister. Thus, it
was the United States government that conspired to overthrow the lawful
government of the Kingdom of Hawaii. Again, an internationally illegal act at
the time it was done.
The next paragraph continues, "pursuant to the conspiracy. . . naval
representatives called armed forces to invade the sovereign Hawaiian

30. U.S. CONST. art. VI, cl. 2.
31. The next section of the law is on the Congregational Church. It is an attempt at reconciliation and does not need further elaboration.
32. Id.
33. See Nuclear Tests Case (Austl. v. Fr.) 1974 I.C.J. 252 (Dec. 20), where the International Court held that:
It is well recognized that declarations made by way of unilateral acts, concerning legal or factual situations, may have the effect of creating legal obligations. Declarations of this kind may be, and often are,
very specific. When it is the intention of the State making the declaration that it should become bound
according to its terms, that intention confers on the declaration the character of a legal undertaking. the State
being thenceforth legally required to follow a course of conduct consistent with the declaration. An undertaking of this kind, if given publicly, and with an intent to be bound, even though not made within
the context of international negotiations, is binding.
Id. at 267. (holding France bound to statements made by government ministers). But see Personnel
Management v. Richmond, 496 U.S. 414 (1990) ("The United States is neither bound nor estopped by acts
of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the law
does not sanction or permit.").

nation on January 16, 1893, and to position themselves near the Hawaiian
government buildings and the (Iolani) Palace to intimidate the Queen
(Liliuokalani) and her government."[34] Notice the use of the word
"invade."

Today we prefer to use euphemisms such as "incursion." That is another
word for invasion. But here Congress significantly calls an invasion an
invasion. That is what it was, a clearly illegal act, an invasion in violation of
treaties and international agreements, an invasion in violation of international
law, and an invasion in violation of the United States Constitution—the
overthrow of a lawful government.
Under international law when you have a violation of treaties of this
magnitude, the World Court has ruled that the only appropriate remedy is
restitution.[35] Damages are not enough. Reparations are not enough - that is
the payment of money, or giving you an island over here and saying: Here,
you can have that island. That is not enough. Restitution is to restore what
you once had, that is the Kingdom of Hawaii, that is your independent nation
state. This is the appropriate remedy, if that is what you want for what was
done.
The Public Law goes on from here, reciting the sorry history of what
happened, the establishment of the provisional government.[36] Well, that is not
entitled to any legitimacy at all. It was imposed by raw, naked, and brutal
military force, at the point of a bayonet, gunboat diplomacy, just as was
practiced in many other countries, only here now Congress is finally
admitting this.
The next paragraph points out that the establishment of this provisional
government was without the consent of the Native Hawaiian people or the
lawful government of Hawaii, and violated all of the international treaties and

agreements.[37] So under international law, you

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34. Ovenhrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510.
35. Case concerning the Factory at Chorzow, 1928 P.C.I.J. (ser. A.) No. 17, at 47 (Sept. 13). But see J. Patrick Kelly, The Changing Process of International Law, and the Role of the World Court, 11
Mich. J. INT" L. 129, 159 (Fall 1989) ("actual practice indicates that compensation is now governed by the
doctrine of unjust enrichment rather than a right of restitution").
36. "Whereas, on the afternoon of January 17, 1883, a Committee of Safety that represented the American and European sugar planters, descendants of missionaries, and financiers disposed the Hawaiian
monarchy and proclaimed the establishment of a provisional government." Ovenhrow of Hawaii Resolution, Pub. L. No. 103- 150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1510-11.
37. "Whereas, the United states minister thereupon extended diplomatic recognition to the Provisional government that was formed by the conspirators without the consent of The Native Hawaiian
people to the lawful government with Hawaii and in violation of treaties between the
two nations and of international law." Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1510-11.

would not call this a provisional government - I certainly would not call it
that. You would call it a government of military occupation. Certainly I would
suggest that that would be an appropriate way to think about it. That is, you
had military forces here and then you had a civilian arm of the military occupying regime.
You see the same thing today in the occupied Palestinian lands where
the Israeli occupying forces have set up a civilian arm of their military occupation authorities to administer the civil affairs of the Palestinian people.[38]
These matters, by the way, are currently the subject of the negotiations
between the Palestinian Liberation Organization (PLO) and Israel today. The
negotiations centered around the withdrawal of the civilian military occupation arm, and the withdrawal of the military occupation forces themselves.[39] Indeed, the September 13, 1993 agreement calls for the

dissolution of the civilian occupation arm and then the withdrawal of the
military occupation forces themselves.[40]
I submit, therefore, that this "provisional government" referred to in the Public Law is really the civilian arm of a military occupation force. That
was the predecessor to the current government of Hawaii that administers
you today. Again, following the implications of that law, the state government
of Hawaii occupies a similar position to that provisional government. Of
course you have federal military forces here keeping it in power. Again,
somewhat similar to the arrangement in Palestinian lands.
We then come to the very famous statement by your Queen, "that I yield to the superior force of the United States of America,"[41] and you are
aware of the rest of the language. She made it very clear that this statement
and her later abdication were procured under duress and

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38. See J. Timothy McGuire, Intenational Law, and the Administration of Occupied Territories Two Decades of Israeli Occupation of the West Bank and Gaza Strip, 8 EMORY INT 1 L. REV. 383 (1994).
39. See David 1. Schulman, The Israeli-PLO Accord on the Declaration of Principles on Interim Self-Government Arrangements: The First Step Touard Palestinian Self-Determination, 7 EMORY INT'L L. REV. 793 (Fall 1993); Gumar Halley, Issues Confronting the Return of Palestinian Arab Refugees After the 1993 Declaration of Principles on Interim Self-Government Arrangements, 8 GEO. IMMIGR. L.J. 149 (1994).
40. Declaration of Principles on Interim Self-government Arrangements, Sept. 13, 1993, Isr.-P.L.O., art. VI, 32 I.L.M. 1524, 1527. The author served as Legal Advisor to the Palestinian Delegation to the Middle East Peace Negotiations from 1991 to 1993.
41. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1511.

force. In other words, it could not be treated by anyone as a valid surrender
of sovereignty by the Native Hawaiian people at all and she made that very

clear in this language. So in other words, she was simply bowing to superior
power, but not as a matter of right or of law. I have done a similar thing
myself in the Bosnia case in the World Court.[42] I pointed out in a file
communicating with the World Court, that the so-called Owen-Stoltenberg
plan[43] to partition the Republic of Bosnia and Herzegovina, was concluded, or
arguably still might be concluded, by means of threats and duress, compulsion
and coercion. It was therefore invalid, or would be invalid, under international
law and the Vienna Convention on the Law of Treaties.[44] This type of
behavior still goes on today. But your Queen, a very powerful person, made
clear that she was simply yielding to superior force, and thus preserving the
rights of her people for the future their right of self-determination and their
right to restoration of their sovereignty.
The law goes on, with Congress admitting that "[w]ithout the active
support and intervention by the United States . . . the insurrection . . . would
have failed for lack of popular support and insufficient arms."[45] I was reading
a little letter by the fellow who traces his ancestry to one of the missionaries
[Thurston Twigg-Smith] who pulled this thing off which states, "well, we
should stop all this debate, these were real genuine patriots, etc., etc.,"[46] and
of course they were entitled to do what they did. Well, apparently he didn't
bother to read the law. He can say whatever he wants, but Congress has now
made it very clear what happened. He can argue till the cows come home but
this is now the law. He had better read it. In fact Congress has condemned

42. See Case Concerning Application of the Convention on the Prevention and Punishment of The Crime of Genocide (Bosnia & Herzogovina v. Yugoslavia). 1993 I.C.J. 325 (Sept. 13). The author
served as Bosnia's Agent hefore the Court.
43. See Alan C. Laifer, Note, Never Again? The 'Concentration Camps' in Bosnia-Herzogovina: A Legal Analysis of Human Righis Ahuses, 2 NE.W EUR. L. REV. 159, 187 (Spring 1994). The author
served as Legal Advisor to President Izetbegovic and the Members of the Bosnian Presidency during these
negotiations during the summer of 1993 in Geneva.
44. "A treaty is void if its conclusion has been procured by the threat or use of force in violation of the principles of international law embodied in the Charter of the United Nations." Vienna Convention of
the Law of Treaties' supra note 12, at art. 52.
45. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1512.
46. "Honolulu advertiser publisher Thurston Twigg Smith, whose grandfather was one of the leaders of the overthrow, defended its legality in an editorial prepared for Sunday's edition." Lou Cannon,
Waving (and Lowering) Flag in Hawaii Pride, WASH. POST, Jan. 17, 1993, at A33.

what his ancestors did. Now the simple question is, where do the Native
Hawaiian people want to go from here?
Well, again, "the U.S. minister raised the flag and declared Hawaii to be
a protectorate of the United States."[47] Of course that's nonsense. They did not
protect anything, did they? Was there a need to protect Hawaii from itself,
from its own people? Who was threatening Hawaii at that time? It was the
United States. They needed protection from the United States, so this is
absurd. It was entitled to no legal validity at all at the time and is not now.
That is basically what Congress is saying.
The Blount Report states that "military representatives had abused their
authority and were responsible for the change in government."[48] Again, this is
further admission that the United States acted illegally under international law.

But an admission is not enough. The implication then, of these admissions by Congress, by the Blount Committee, is that there must be restitution.[49] The Hawaiian people have a right to be returned to the situation they were in, as of January 17, 1893. This is your right if that's what you want. The federal government disciplined the minister and forced him to resign his commission. Well, of course they should have done that, but that should not have been the end of the process. The overthrow should have been reversed. They had the authority to do it; the President could have done it if he had wanted to, he just did not do it. So this is simply eye-washing. It is nice that they finally conceded these points, but it is not enough under international law. I do not know how the Native Hawaiians feel about it. I suspect maybe they would agree with me that it is certainly not enough. Where it should lead from here is another issue. Again, I'm trying to point out, line by line, that this Resolution clears up all these matters, all debate, all argument, and it makes it very clear here. You have a right to restoration, to restitution, and to proclamation of your state. You do not need the permission of Congress to do this. Congress might not like it, but it is kind of stuck with its own law, is it not?

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47. Overthrow of Hawaii Resolution, Pub. L. NO. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1512.
48. Id. ("Presidentially established investigation conducted by Congressman James Blount into the events surrounding the insurrection and overthrow").
49. See Mark A. Inciong, Note, The Lost Tru*t: Native Hawaiian Benefciaries Under the Hawaiian

Homes Commission Act, 8 ARIZ. J. INT,L & COMP. L. 174, 191 n.34 (1991) ("The Blount Report . . .
found that the overthrow . . . had been illegal . . . and that Liliuokalani [should] be restored to power").

President Cleveland's message to Congress admitted all this. "An act of war, committed with the participation of a diplomatic representative of the United States and without authority of Congress."[50] The President clearly admitted that this was illegal behavior of the most heinous type. A "substantial wrong" was done, calling for the restoration of the Hawaiian monarchy.[51] Now of course, there was no restoration, but that does not change the legal situation. Today over 100 years later, you have a right to restore it yourselves, if that is what you want to do. You do not need to petition Congress to do it. Congress has given you everything you need right here to do it. The United Nations Charter provides the rest of the authority to do it.[52]

The Newlands Joint Resolutions[53] provided for the annexation of Hawaii. Where is the authority for this? There is none. They stole the land, the country, displaced the government, and now they have annexed it. This very issue was addressed by the Nuremberg Tribunal in 1945, where the German Nazi government tried to maintain that some of the annexations of foreign territory that it had undertaken before and during the Second World War were entitled to legal recognition. The Nuremberg Tribunal itself in 1945 said, "no annexations are valid prior to the conclusion of a peace treaty."[54] The United States government and the President conceded that they

engaged in acts of war, that they are occupying your land and that they put
themselves at war with your people.[55] Now they have annexed it, but the
annexation has no validity under international law. If, as part of the peace
treaty between Hawaii and the United States you concede them some land
that's up to you, that's your choice. Or if you want to give the federal
government operating facilities for a base upon the payment of funds and rent
or something, that's for you to decide. But, now they have effectively, in this
law, invalidated the

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50. "Whereas, in a message to Congress on December 18, 1893, President Grover Cleveland reported fully and accurately on the illegal acts of the conspirators." Overthrow of Hawaii Resolution, Pub.
L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1511.
51. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1511.
52. U.N. CHARTER, art. I, § 2.
53. Newlands Resolution, Pub. L. No. 55, 30 Stat. 750 (1898).
54. "[I]t was held that, by 1939, the rules on belligerent occupation [that it does not transfer sovereignty] had 'been recognized by all civilised nations and were regarded as being declaratory of the law
and customs of war.'" GEORG SHWARZENBERGER, 2 INTERNATIONAL LAW 165 (1965) (citing
Nuremburg Judgement, International Military Tribunal, Cmd. 6964 at 65 (1946)).
55. Overthrow of IHawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510.

entire annexation. The whole legal basis for it has now been invalidated.
If the annexation of the land is invalid, then where does the title come
from, who has title to the land? It is the Native Hawaiian people who retain
title to the lands of Hawaii, as a matter of international law. It is not the
federal government, not the state government, but the people themselves.
That is the implication here, certainly as I read this section, as an international

lawyer. Again these findings of fact and conclusions of law are now officially
set forth by Congress. It is only one step, as I am trying to point out here.
What are the implications then of these findings of fact and conclusions of
law?
The law next reads that, "[t]he Newlands Resolution, the.. . Republic of
Hawaii ceded sovereignty over the Hawaiian Islands to the United States."[56]
But, the Republic of Hawaii never had sovereignty over the Hawaiian
Islands.[57] We have already determined that the so called Republic of Hawaii
was the civilian occupying arm of a military occupation authority. It had no
sovereignty. Military occupation forces, even though they are there and are
present, do not exercise sovereignty over the territories they occupy.
Sovereignty remains in the hands of the displaced sovereign. This is black
letter international law.[58] This is the issue at stake in the Middle East peace
negotiations between the Israelis and Palestinians. The Israelis do not have
sovereignty over the West Bank, the Gaza Strip, or East Jerusalem. They are
a military occupation authority. They exercise administrative powers, but they
do not have sovereignty. They never did. The sovereignty remains in the
hands of the Palestinian people and they have proclaimed a state. Again I
submit there is a parallel here for Native Hawaiian people. Sovereignty resides
in your hands. This so-called Republic never had sovereignty to cede to the
United States, and that is pretty clear from just reading through the
Resolution and moving one step forward from the analysis set forth here.

"The Republic of Hawaii also ceded 1,800,000 acres of crown, government, and public lands of the Kingdom of Hawaii, without the consent
of or compensation to the Native Hawaiian people, or their

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56. Id. at 1512.
57 Miiilami B. Trask, Historical and Contemporary Hawaiian Self-Determination: A Native Howaiian Perspective, 8 ARIZ, J. INT 1. COMP. L. 77, 91-95 (1991).
58. "[A]nnexation of occupied territory is a violation of international law . . . Title to the territory in question must not change until there is either complete suhjugation (debellatio) or a peace treaty has been
put into effect." GFRHARD VON GLAHN, LAW AMONG NATIONS 768 (1992).

sovereign government."[59] The Republic had no authority to do this, for the
reasons I have already spelled out here. The government of the Republic of
Hawaii was a military occupation authority, the civilian arrn, without any
sovereign claims to the land under the laws of military occupation and the
laws of war. So they had no power to cede anything. The title to the land
rested and still rests, under international law, with the Native Hawaiian people.
I tried to make this point in my discussion with Judge Nakea. How can
it be said that the Graces trespassed on their own land? You cannot trespass
on your own land. The trespassers then become the State of Hawaii, the land
developers, the golf courses, and the resorts. Then, what this law does is point
out that the whole situation is completely turned around on its head. It now
changes the whole way that these authorities should be looking at the matter.
The federal government is the trespasser and the criminal. You are simply the
Native Hawaiians asserting your rights under international law. Now this

arrangement, as it were, this reversal of positions between who is the criminal
and who is the victim, and between who is asserting their rights and who is
violating their rights, has been effectively conceded by Congress.
In this regard, I would encourage all Native Hawaiians to know what
your rights are. Get a copy, a little hand copy, of the Universal Declaration of
Human Rights[60] and carry it around with you. Your rights are in there.
With respect to what Bumpy Kanahele and his people are doing out on
the beaches, in the settlements, Article 25 of the Declaration provides that
"everyone has the right to a standard of living adequate for the health and
well-being of themselves and their family, including food, clothing, housing,
medical care and necessary social services."[61] They have a right to have
housing, that is clear. The State of Hawaii has no right to throw you out of
your own homes. Even if those homes are nothing more than tents on a
beach, they are still your homes. Where is the government's right now, if they
ever had any, after the passage of this law? I don't see it. It is no longer there.

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59. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1512.
60. Universal Declaration of Human Rights, G.A. Res. 217 (111), U.N. GAOR, 3d Sess., at 71, U.N. Doc. A/810 (1948).
61. Id. at art. 25.

The same right exists with respect to attempts to destroy your temples
and places of worship. Article 18 of the Declaration provides that "everyone
has the right to freedom of thought, conscience, and religion. This right

includes freedom to manifest his religion or belief in teaching, practice,
worship, and observance."[62] So where is the right of the State of Hawaii, or a
real estate developer, or a resort developer, to destroy any of your temples,
when these are your temples, this is your land, and your right to worship is
guaranteed in the Universal Declaration? I don't see that right any more and
indeed it will be very hard for them to argue that now that this law has been
passed. I won't go through the applicability of all the Universal Declaration of
Human Rights to the activities of Native Hawaiians here in relations of the
state and federal governments. Again I would encourage you to get this from
Amnesty International. They have them available. Read through it, and
understand what your rights are, and proceed to assert them in your dealings
with the state and federal government.
"Whereas, the Congress . . . annexed Hawaii . . . and vested title to the
lands in Hawaii in the United States."[63] This is clearly illegal. We have already
seen it. The annexation was invalid. The United States cannot get title from
the Republic of Hawaii because the Republic never had title in the first place.
They had no sovereignty. They were nothing more than a military occupation
power, and a military occupation power cannot validly transfer title to land.
Again, black letter international law.[64] That is why, today, the United States
government condemns the illegal settlements in occupied Palestinian land.

You cannot transfer title; the occupying power cannot sell land legally. I mean
they can do it, but that doesn't make it lawful. It is invalid. It is illegal. So an
occupying power cannot sell land, they do not control title, sovereignty. They
can administer, but that is all, arguably, that they can do. In theory, they are
obliged to leave, not to stay.
The law goes on to state: "Whereas, the Newlands Resolution effected
the transaction between the Republic of Hawaii and the United States
government."[65] The Newlands Resolution is entitled to no validity

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62. Id. at art. 18.
63. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, |512.
64. "Belligerent occupation does not transfer sovereignty. Instead it transfers to the occupant the authority to exercise some rights of sovereignty." VON GLAHN, supra note 58, at 774. See aLso SHWARZINBERGER, supra note 54, at 163-78.
65. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1512.

at all, since it is based on an illegal invasion, a violation of treaties, and a
violation of the principle of pacta sunt servanda.[66] Many, many violations of
law have accrued as a result of this.
Congress admits that "the indigenous Hawaiian people never directly
relinquished their claims to. . . inherent sovereignty.. . through a plebiscite or
a referendum."[67] This gets back to the question of what happened, back in,
what '59, right? What validity was that entitled to? Well, now Congress is
saying, none. I would say even before this, none, because you did not have a
plebiscite conducted by the United Nations organization itself. This would
have been a requirement if Article 73 of the U.N. Charter had been carried

out.[68] The United States did not do that. Congress is effectively conceding
now that the so-called vote is meaningless, as a matter of international law
and of United States domestic law. So you are not bound by it. Rather, I am
suggesting that you are now free to determine your own fate pursuant to the
principle of self-determination in Article 1, Paragraph 2 of the United Nations
Charter.[69]
Moving further through the Public Law, we encounter more
admissions. "Whereas, the long-range economic and social changes in Hawaii
over the nineteenth and early twentieth centuries have been devastating to the
population and to the health and well-being of the Hawaiian people."[70] Well
that is an understatement. The Hawaiian people have been subjected to the
international crime of genocide, as determined and defined by the 1948
Genocide Convention,[71] and the 1987 Genocide Convention Implementation
Act,[72] the Proxmire Resolution. That is clear. That was one of the findings of
the San Francisco Tribunal. That was one of the key findings of the Tribunal
held here this summer concerning Hawaii (Ka Ho'okolokolonui Kanaka
Maoli). Having argued genocide myself to the International Court of Justice,
and having convinced them that genocide is going on in Bosnia-

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66. See Martin Hession, The Legal Framework of European Community in International Environmental Agreements, 2 NEW EUR. L. REV. 59, 103 (Spring 1994).
67. Overthrow of Hawaii Resolution, Pub. L. NO. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1512.
68. U.N. CHARTER art. 73.
69. U.N. CHARTER art. I. 11 2.
70. Overthrow of Hawaii Resolution. Pub.L. NO. 103-150, 1993 U.S.C.C.A.N. (107Stat.) 1510,

1512.
71. Convention on the Prevention and Punishment of the Crime of Genocide, Jan. 12, 1951, 78 U.N.T.S. 277.
72. Genocide Convention Implementation Act of 1987, Pub. L. NO. 100-106, 102 Stat. 3045 (1987).

Herzegovina,[73] I submit that there would be no difficulty in convincing the World Court that genocide has been practiced by the United States government against Native Hawaiians. Now, that is bad enough, but where does that lead you? I suggest that where it leads you is back to the creation of a State. One of the few and only protections a people have from being exterminated, by means of genocide, is their own state and ultimately, United Nations membership.

This is what happened to the Jews. From 1939 to 1945 they did not have a state. They did not have membership in the League of Nations. So everyone looked the other way and they were exterminated. Today, the situation is being replayed with the Bosnians. The Bosnians do have a state and they do have U.N. membership.[74] This is the one thing they have that is keeping them from going the same way as the Jews. The Palestinians recognize this, too. They had to proclaim a state in order to protect themselves from being annihilated. So a state, an independent sovereign nation state, is one way a people who are threatened with extermination by means of genocide, can attempt to protect themselves. According to the statistics that Kekune Blaisdell presented to the San Francisco tribunal, the Native Hawaiian people are threatened with extinction by the year 2030. This

is something that has to be given very serious consideration. What is the best
way to protect the existence of your people, as a people? Is it to accept the
same status as Native Americans, which I guess Secretary Babbitt is
considering graciously giving you? Or is it to proclaim your own state, and
then ultimately seek international recognition and finally U.N. membership?
Well again, this is for you to decide. You have to consider the alternatives
because ultimately it is your future and that of your children and your
children's children that is at stake.
In the final "whereas" clause, Congress states, "it is proper and timely
for Congress to acknowledge the historic significance of the illegal
overthrow."75 Before this, Congress talked only about an overthrow. but did
not concede it was illegal, although it violated all these treaties. But now
Congress says that it was illegal. In other words, in this law, Congress is
agreeing with what I am saying here. It was

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73. See Case Concerning Application of the Convention on the Prevention and Punishment of The Crime of Genocide (Bosnia & Herzogovina v. Yugoslavia), 1993 I.C.J. 325 (Sept. 13).
74. Status of the U.N Convention on the Non-Applicability of Statutory Limitations to War Crimes and Crime; Against Humanity, 33 I.L.M. 1394 (1994).
75. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1513.

illegal. If you had any doubt, now even Congress is agreeing. It was an illegal
overthrow. It had no validity at all. The fruits of this overthrow are entitled to
no recognition as being valid today. That calls into question the title to all the
land here. Who's land is it? Well, it seems to me, from what Congress seems
to be saying, the land is that of the Native Hawaiians.

The Resolution then addresses reconciliation efforts, about support for
the reconciliation efforts.[76] Well, of course I am in favor of reconciliation. But
there is more to it than that. Under international law, if you have a violation
of this nature the appropriate remedy is not simply reconciliation, apology, or
reparations, but is restitution.[77] That is, to set right the harm that has been
done—to restore the situation to what it had been before the violation in
1893. There is a very famous case by the World Court, the Chorzow
Factory[78] case, that would be the authority for this. In other words, sure,
have reconciliation, but what about restoration? That clearly is what you are
entitled to.
We now move to this Section 1, acknowledgment and apology.[79] The
law again repeats, "illegal overthrow," so it is not simply my interpretation of
the significance of the various "whereas" clauses. The "whereas" clauses were
"resolved by the Senate and House of Representatives of the United States of
America, in Congress and Senate, and signed by the President."[80] This
operative provision of the law recognizes the illegal overthrow and
"acknowledges the historical significance of this event which was ultimately
the suppression of the inherent sovereignty."[81]
The law, in effect, says that the Native Hawaiian people still have
sovereignty. The sovereignty inheres in you. Now it is for you to decide what
to do with this sovereignty, because the State of Hawaii and the federal
government, are, as I have explained, the civilian arms of the military
occupation authority. Military occupation authorities do not have sovereign

powers. The sovereignty resides in the people. That is clearly the implication
of Section I of the operative provision of the statute.

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76. Id.
77. Case Concerning the Factory at Chorzow, 1928 P.C.I.J. (ser. A) No. 17, at I (Sept. 13,).
78. Id.
79. Overthrow of Hawaii Resolution, Pub. L. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1513.
80. Id.
81. Id.

Paragraph 3 apologizes for the overthrow "with the participation of agents of
the United States."[82] The U.S. government again is responsible for the actions
of its ministers, Congress now called these people "agents." So their conduct,
their illegal conduct, binds the United States government. Which means the
United States government, then, is under an obligation to undo the harm that
was done. But even if they do not, the Native Hawaiian people have a right to
act to undo that harm. And if you doubt that, the rest of the sentence reads, "
the deprivation of the rights of Native Hawaiians to self-determination."[83]
So in other words, Congress has conceded that the Native Hawaiian people have a right to self-determination. What does that right include? Well,
as I have said, self-determination of peoples under the U.N. Charter provides
a right to a state of your own and to membership ultimately, someday, in the
United Nations organization,[84] just like the 188 other states that are currently
members of the United Nations today.
Paragraph 4 expresses its commitment to acknowledge the ramifications.85 What are the ramifications? Well, that is the subject of my

discussion here. If you followed the analysis that I presented before, then I put
forward here what I believe are the ramifications, the implications, of the
overthrow of the Kingdom of Hawaii. Now, whether that is the direction you
want to go, that is for you to decide, not me.
Then finally, in the definitional section, Congress defines Native Hawaiians as "any individual who is a descendant of the aboriginal people,
prior to 1778 . . . occupied and exercised sovereignty, in the area that now
constitutes the state of Hawaii."86 This again, affirms that the native people of
Hawaii were, and by implication still are, the sovereign authority in these
lands. It is not the state, not the federal government, but the Native Hawaiian
people themselves.
Based then on this public law, and going through it line by line, I would
express the opinion that today the Kanaka Maoli have the right to exercise
self-determination as a people in accordance with the U.N. Charter: To
proclaim an independent state, if that is your desire, to join the world community of states as an independent nation state. This also

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82. Id.
83. Id.
84. U.N. CHARTFR art. 1. 11 2.
85. Overthrow of Hawaii Resolution. Pub. L. NO. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510, 1513.
86. Id.

means that you have the right to determine your political status, your type of
governmental organization to govern yourselves through customary systems,
and to freely pursue your economic, social, and cultural development in

accordance with Article I of the International Covenant on Civil and Political
Rights and the International Covenant on Economic, Social and Cultural
Rights.87 The United States government is a party to that first treaty. That
treaty also recognizes the right of Native Hawaiians to freely dispose of your
natural wealth and resources, without prejudice to obligations arising out of
international economic cooperation. This is your land. These are your natural
resources. Whatever powers are exercised by the state and federal
governments are those of a colonial occupation military regime. But the
sovereignty still resides in the hands of the Native Hawaiian people. You have
the territory necessary for a state. That is, the Hawaiian Archipelago, the
lands that you had before the invasion of 1893. You would be entitled to
claim a twelve mile territorial sea and a 200 mile exclusive economic zone, in
accordance with customary international law and the Law of the Sea Treaty
of 1982.88
The second requirement of an independent state are the people. Again
Congress has recognized the Kanaka Maoli people are a group of people with
sovereign powers. You have lived here forever. You are the original
inhabitants and occupants of these islands. You have always been in
possession of your land. And so you would be entitled to reestablish an
independent sovereign nation state in that land. Possession is nine-tenths of
the law. You are still here; you are still living in your homes; you are still
occupying your land. It might be true that the state and federal governments

are illegally dispossessing you. But, you are still going back in there; you are
still building settlements; you are still occupying it, and you are staying there.
That is all that international law requires. As I have suggested, that certainly is
your right under the Universal Declaration of Human Rights.[89]
Who would be your citizens? Well certainly the citizens would be those
who are descendants of the Kanaka Maoli, who occupied and exercised
sovereignty in Hawaii prior to the Europeans in 1778. You would trace your
ancestors back. Again, it would be your right to

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87. International Covenant on Economic. Social and Cultural Rights, G.A. Res. 2200 (XXI), U.N. GAOR. 21st Sess., Supp. No. 16 at 49, U.N. Doc. A/6316 (1966).
88. United Nations Convention on the Law of the Sea, opened for signature Dec. 10, 1982, U.N. Doc. A/CONF.62/122, reprinted in 21 I.L.M. 1261 (1982).
89. Universal Declaration of Human Rights, G.A. Res. 217 (111), U.N. Doc. A/810, at 71 (1948), reprinted in 2 DUSAN J. DJONOVICH, UNITED NATIONS RESOLUTIONS (1973).

determine who your citizens are. I take it you would reject this blood
percentage that has been set up by the United States government. This is
reminiscent of Nazi laws, that were applied to decide who was Aryan. Those
laws, in turn, were patterned on laws in the American South, on
miscegenation, who was a black and who was a white.[90] A state is free to
determine who its own citizens are. Certainly you would be free to determine
that all those who could trace their ancestors back to 1778 would
automatically become citizens of the new state.
Now, what about those who are living here, who are not able to trace
their ancestors back? What about them? This is an issue that has confronted
several states today. For example, in the Baltics, Lithuania, Latvia and

Estonia, there are large numbers of Russian citizens who were left behind as a
result of the Russian/Soviet occupation for the last fifty years. This is about
half the amount of time you are dealing with here. The three Baltic states
have taken different approaches. For a period of time, I advised the Republic
of Lithuania under President Landsbergis, who was the hero and leader of
their independence movement. He subsequently lost an election and the
people voted the communists back in, so I no longer advise them. But the
Lithuanians have taken a very generous approach to those Russians who
remain, trying to integrate them into their society.[91]
Certainly the Hawaiian state could take the position that you'll set up a
procedure to provide citizenship to all people who are habitual residents of
the new state of Hawaii, as of a certain date. This would mean that those who
have lived here continuously five years, ten years—whatever cut off point
you want—are also themselves entitled to become citizens of this state on a
level of equality with everyone else. Unlike the Native Hawaiians who would
automatically become citizens, the habitual residents would have to apply for
citizenship.
Again, there are precedents here in the way the Palestinians are dealing
with these issues. They too have a diaspora population. You have large
numbers of Hawaiians all over the world who had to leave. Approaching it in
this way would enable you to allow all them to claim Hawaiian citizenship, if

that is the case, if that's what they want to do, and to return. The Palestinians
did it that way. They set up a state, and said that they were setting up a state
for all

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90. RACIAE DETERMINATION AND IHE FEAR OF MISCEGENATION (John D. Smith ed., 1993).
91. See Stephen Kenyer, Soviet Turmoil: Issue of Citizenship For Ethnic Russians is Dwindling Latvians, N.Y. TIMES, Sept. 7, 1991, at AI ("The Lithuanian . . . authorities are preparing to offer citizenship to all residents who want it").

Palestinians everywhere in the world. In theory, those who want to be citizens of the state can claim it and be admitted. Also there are a large
number of Jewish settlers living in occupied Palestine. The Palestinians have
taken the position that they are prepared to accept a certain number of Jewish
settlers as citizens of their state on a basis of equality with everyone else,
provided that they are prepared to be peaceful, law abiding citizens, treated as
equals.
So there are precedents for the new state of Hawaii to take a similar position for those non-Native Hawaiians who live here. That is, telling nonnatives
residents that you are setting up an inclusive state and want them to stay and to apply for citizenship in the new state. It could be done in a way
that they would not have to renounce their U.S. citizenship if that's what the
Native Hawaiians decide. That could be a big issue with the current generation of non-Native Hawaiians living here. It probably would not be a
big issue for the next generation. They would be Hawaiian at birth, entitled to
citizenship at birth, and probably whether they would claim U.S. citizenship

would not be all that important. But for those who are here who are U.S.
citizens, it would be possible to allow them to become dual nationals. That is,
they would apply for Hawaiian citizenship without having to give up U.S.
citizenship. This would be fully consistent with United States law.
I was born in the United States, but I applied for Irish citizenship. My family is Irish, I have Irish citizenship and an Irish passport. The Irish have
been subjected to genocide, too. We know what it is all about. We are a
diaspora people too. We have people all over the world. So we have an
inclusive form of citizenship that allows people to claim it without having to
give up whatever other citizenship they have as well. The Native Hawaiian
state could approach the question of citizenship in a similar way.
I have already discussed that the system of government, again the third
requirement that you would need, and I believe you have it, for an independent state. You have your Kupuna system. As I said, Congress has
recognized "a highly organized, self-sufficient, social system based on
communal land tenure, maintaining order through mediation."92 That is all
you need, and you have that. So you would simply work that out, the implications of that system on a nation state basis, that is, the new Hawaiian
state basis. That would be the way the new

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92. Overthrow of Hawaii Resolution. Pub. 1.. No. 103-150, 1993 U.S.C.C.A.N. (107 Stat.) 1510.

Hawaiian state would be governed, not the current situation as you see it
today.

The final requirement is the capacity to enter into international relations. Again here, if you were to declare an independent state, you would probably obtain recognition in that capacity from a fairly large number of states. I could not predict the number of states that would recognize you. I don't know. You would have the same problems encountered in the creation of the Palestinian state. We[93] did not know how many states would recognize the Palestinian state back in August of 1988, before it was created. But as of December 1993, 125 states recognize the state of Palestine. Someday the state of Israel will recognize the state of Palestine. The state of Palestine already recognizes the state of Israel. There can be peace and reconciliation between those two peoples as we]l.

I cannot predict how long this would take, what would be the consequences, or how many states will recognize you. However, I take it that the plight of the Hawaiian people is generally well known in the world, and there's a great deal of sympathy. For a variety of reasons, the Palestinians have had an uphill struggle and battle in obtaining that recognition. So, it might be that you would be able to obtain recognition quickly, especially if you pursue this process in accordance with principles of peaceful, non-violent struggle. I submit that is the most effective technique you have today. If you doubt me, you should read Gandhi's book, Satyagraha, about non-violent civil resistance.[94] The book explains how Gandhi threw the mighty British Empire

out of India without using force. People power is what we call it today. I
submit that the Native Hawaiian people would be able to do the same thing,
moving in this direction and adopting the techniques of peaceful, non-violent
action, such as those called for by Gandhi.
In conclusion, I reiterate that this discussion is not presented as a solution to any problems. My assignment here, as I understood, it was to
sketch, briefly, one outline, one alternative, that the Native Hawaiian people
can consider among other available alternatives. Ultimately, it is your choice—not the choice of the United States Congress, not the choice of the
State of Hawaii. And with all due respect to the Commissioners here, it is the
choice of the Native Hawaiian people. They

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93. The author served as the legal advisor to the Palestine Liberation Organization on the creation
of the Palestinian State from 1987 to 1989.
94. M.K. GANDHI, NON-VIOLENT RESISTANCE (SATYAGRAHA), (Schocken ed., 1971) (1951).

have the right to self-determination. They have the inherent sovereignty.
Their rights have now even been recognized by the United States Congress
itself. So, it is no longer just me giving an opinion as a law professor. But
rather, the opinion presented here is based upon these formal findings of fact
and law by the United States Congress.
Recent actions continue to provide the Hawaiian sovereignty movement greater power and legitimacy. Since these remarks were presented
in Hawaii in December, 1993, new developments have continued to demonstrate the importance of the Hawaii sovereignty issue.
The plebiscite to be conducted late this year will allow about 274,000

Native Hawaiians to cast a ballot deciding whether or not they want to elect
delegates to a convention that may recommend some form of native Hawaiian government.[95]
The Ohana Council, however, condemns this upcoming vote as "a direct interference with the recognized inherent right of the people and their
process of self-determination, a deliberate attempt to confuse the issue and
suppress the rightful process of restitution and restoration."[96] The Ohana
Council declared its independence (for both its 10,000 members and all native
Hawaiians) from the United States in January 1994, proclaiming itself the
Nation of Hawaii.[97]

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95. Joy Aschenbach, Aloha to a New Nation?, SACRAMENTO BEE, Feb. 12, 1995, at F01. The results from the December balloting will be announced on January 17, 1996, on the 103d anniversary of the
overthrow of the Kingdom of Hawaii by American businessmen and sugar planters. The ballot issued by the
Hawaiian Sovereignty Advisory Commission, may be voted on by any adult of Hawaiian origin, even if
not currently residing in Hawaii and even if incarcerated. Rick Carroll, Hawaiian Natives Want to Say
'Aloha ' to U S: But Reliance on Tourism Makes Return to Old Ways Impossible, WASH. TIMFS, Dec.
23. 1994, at A6. Cf HAW. REV. STAT. 10-2 (1994), defining "Hawaiian" as "any descendant of the
aboriginal peoples inhabiting the Hawaiian Islands which exercised sovereignty and subsisted in the
Hawaiian Islands in 1778, and which peoples thereafter have continued to reside in Hawaii." Secton 10-2
defines "Native Hawaiians" as:
any descendant of not less than on-half part of the races inhabiting the Hawaiian Islands previous to 1778, as defined by the Hawaiian Homes Commission Act, 1920, as amended; provided that the
term identically refers to the descendants of such blood quantum of such oboriginal peoples which
exercised sovereignty and subsisted in the Hawaiian Islands in 1778 and which peoples thereafter
continued to reside in Hawaii.
See also Hoohull v. Ariyoshi, 631 F. Supp. 1153 (D. Haw. 1986) (Offce of Hawaiian Affairs definition of
"Hawaiian" to include all persons who are descendants of aboriginal Hawaiians is constitutional as it has a

rational basis and reasonably furthers legitimate legislative purpose) (cited in Trustees of Hawaiian Affairs
v. Yamasaki, 737 P.2d 446 (Haw. 1987)).
96. Id (quoting Nation of Hawaii leaders). But see John Hughes, Career Options for 50th State, CHRISTIAN SCI. MONITOR, May 5, 1994, at 18 ("No serious observer believes that the sovereignty
debate will result in the secession of Hawaii, or even part of it, from the United States .... [H]ow would a
sovereign nation support itself economically? But substantial support exists for some kind of compensation
for the overthrow of the monarchy.").
97. The Nation of Hawaii declared its independence from the Unites States on January 16, 1994.

In the spring of 1994, following President Clinton's formal apology to native Hawaiians in November 1993, the United States Navy returned the
island of Kahoolawe, which had been taken during World War 11. The federal
government signed quitclaim deeds (one in English and one in Hawaiian)
returning the island, which will hold the island in trust fcr the Hawaiian Sovereign Nation. Congress has since authorized $400 million for restoration
of the island long used as a bombing and target range.[98]
There is much yet to be done, however. In October 1994, the Intermediate Court of Appeals of Hawaii rejected claims by Native Hawaiians
that the state courts lacked jurisdiction over members of the Kingdom of
Hawaii, a sovereign nation.[99]
If Native Hawaiians wish to establish their sovereignty, then this court opinion is not determinative of the recognition at stake. This is simply another
state action that would not be binding upon an independent state. The
recognition of the illegal overthrow has already been made by the United
States. Because the overthrow was illegal, the present governing system could
be rejected by the native Hawaiians. The law now exists, admitting the
illegality of government action. It is now up to the Native Hawaiian people to

decide how to proceed.

16, 1994. Halvaii.s Search for Sovereignty, CHRISTAIN SCI. MONITOR, Oct. 17, 1994, at 9. The Proclamation of Independence is reproduced here as an appendix. See infra app.

98. See Aschenbach, supra note 95; Christopher Merrill, A Little Justice in Hawaii: Kahoolawe Lives!, THE NATION, Sept. 5, 1994, at 235.

99. Hawaii v. French, 883 P.2d 644 (Haw. Ct. App. 1994); Hawaii v. Lorenzo, 883 P.2d 641 (Haw. Ct. App. 1994). The Lorenzo court cited 1993 Haw. Sess. Laws 1009, 1010, Act 359, § 1, which recognized that following the overthrow, "the indigenous people of Hawaii were denied the mechanism for expression of their inherent sovereignty through self-government and self-determination, their lands, and their ocean resources." The court further noted that the stated purpose of Act 359 is to "facilitate the efforts of native Hawaiians to be governed by an indigenous sovereign nation of their own choosing." Lorenzo, 883 P.2d at 643 (citing 1993 Haw. Sess. Laws 1009, 1010, Act 359, 1). Notwithstanding the court's recitation of the Act, it concluded that "while the legislature has tacitly recognized the illegal ovethrow, Act 359 indicates that the State of Hawaii does not recognize that the Kingdom exists at the present time. Id The court left that burden to the detendant, and held that he had not presented any factual basis for concluding that the Kingdom exists. Id at 643-44.

PROCLAMATION RESTORING THE INDEPENDENCE OF THE SOVEREIGN NATION STATE OF HAWAII JANUARY 16, 1994

Today the Kanaka Maoli proclaim our Right of self-determination as a People in accordance with Article I (2) of the United Nations Charter, and join the World Community of States as an independent and Sovereign Nation state.

We hereby re-establish our Independent and Sovereign Nation State of Hawaii, that was illegally taken from the Kanaka Maoli on January 17, 1893.

By virtue of our Right to self-determination the Kanaka Maoli claim the Right to freely determine our political status and freely pursue our economic, social and cultural development in accordance with common Article I of the International Covenant on Civil and Political Rights and the International

Covenant on Economic, Social and Cultural Rights.
The Kanaka Maoli claim the Right, for our own ends, to freely dispose of our
natural wealth and resources . . . including our lands and our waters without
prejudice to any obligations arising out of international economic cooperation,
based upon the principle of mutual benefit and international law.
We the Kanaka Maoli, claim all the Land, and Natural Wealth, Resources and
Minerals, and Waters, which has always resided and will always reside within
the Hands of the Kanaka Maoli, to be ours forever, originally under communal land tenure.
Hawaii comprises 132 islands, reefs and shoals, stretching 1,523 miles (2,451
kilometers) southeast to northwest across the Tropic of Cancer between 154
40' and 178 25'W longitude, and 18 54' to 28 15'N latitude, consisting
approximately of a total land area of 6, 425 square miles (16,642 square
kilometers), including I percent of less than six square miles of land area,
made up of islands off the shores of the main islands and the Northwestern
Hawaiian Islands, from Kure Atoll in the north to Nihoa in the South. The
Hawaiian Islands form an Archipelago, which extends over a vast area of the
Pacific Ocean, possessing a 12 mile Territorial Sea, and the 200 mile
Exclusive Economic Zone, in accordance with generally recognized
Standards of International Law.

In the Independent and Sovereign Nation State of Hawaii lives the Kanaka
Maoli. We have lived here forever, since time immemorial. We are the original
inhabitants and occupants of these Islands. We have always been in possession
of our land and are thus entitled to re-establish our Independent and

Sovereign Nation State.
The current citizens of the Independent and Sovereign Nation State of Hawaii
consist of all those who are descendants of the Kanaka Maoli prior to the
arrival of the first westerners in 1778, and those persons who have lived in
Hawaii prior to the illegal Overthrow, invasion and occupation of January 17,
1893, in the area which now constitutes the Archipelago of Independent and
Sovereign Nation State of Hawaii.
The Independent and Sovereign Nation State of Hawaii will establish
procedures for according citizenship by means of naturalization to all people
who are habitual residents of Hawaii as of today's date.
The Kanaka Maoli fully support and subscribe to all of the Rights of the 1948
Universal Declaration of Human Rights for all of the people living in our
Independent and Sovereign Nation State of Hawaii.
The Independent and Sovereign Nation State of Hawaii adheres to the
generally recognized principles of international law, including the terms of the
United Nations Charter. We will apply for Membership in the United Nations
Organization in due course. We will conclude other international treaties and
agreements at the appropriate time. In the meantime, we call upon the foreign
military occupation forces in the Independent and Sovereign Nation State of
Hawaii, to withdraw from our Sovereign Territory immediately.
Since time immemorial, the Kanaka Maoli, has maintained their close
relationship to the 'aina (land) and its natural surroundings, through practice
wholistically spiritual in nature and in harmony with natural law. The natural

belief and practice that the 'Aina was considered "sacred" for the well-being
of the human sustenance of life.
Prior to the first European invasion, of 1778, Hawaii was known to have
unique culture and system of government. Through customs and

traditional practices, The Kupuna (Elders), were highly regarded and
respected, as the keepers of the wisdom and knowledge, in a highly organized
self-suffcient and sustainable social system, based on a communal land tenure
system, and were always consulted upon to maintain order and ho'oponopono.
The Kanaka Maoli of today, embody within their governmental structure,
traditional customs and culture, the Aha Kuka O Na Kupuna (Council of
Elders), based on mutual respect and practice, and family order. Their advice
on many decisions, is highly regarded for the basis of all authority and
principles as handed down through generations in their teachings. Their
natural ability and practice of Natural Law was understood to be commonly
known and exercised, by their deep spiritual connection to nature, its use,
application and practice of the Law of Nature, then and now. The Kanaka
Maoli believe that all things have life, be it animate or inanimate, because
everything has been derived and created from one Source, the Creator.
Today the Kanaka Maoli, respectfully continue to seek the guidance of our
Kupuna, be it Spiritually, Mentally and Physically, on authority and decisions
that affect our lives, to restore our customs and teachings of our culture,

language, and knowledge, from being exploited, desecrated, and on the verge
of eventually becoming extinct. For all these reasons, the Kupuna Council will
serve as the Provisional Government of the Independent and Sovereign
Nation State of Hawaii, until such time when the Kanaka Maoli will convene
a constitutional convention.
Despite the historical injustices and abuse, that has documented a time and
dark chapter of the lives of the Kanaka Maoli, so unimaginable to the
conscience of humanity, and to all human life as a whole, we have come to
realize, that in the course of this modern times, we could never depart and
separate our undying love and connection, "sacred ties," with the Spirit of this
Land, Aloha 'Aina, which is the heart and life of all living things, as taught
and handed down from the ancient wise ones (Kupuna). For we must protect
if from such invasion and exploitation, to liberate it from alien destructive
forces, to preserve our cultural heritage for future generations, from the
devastation of extinction.

The Kanaka Maoli, has continued to exercise, practice and occupy their lands,
despite foreign powers, denying them their inalienable rights to selfdetermination
and Independence, and Statehood. Thus were well recognized
principles of international laws violated. Thus were the national identity, land,
resources, Right to Sovereignty over their Territory violated, and a peaceful
people Overthrown, by the invasion of foreign powers, who continue to
occupy, exploit and destroy our way of life.

Today, the Kanaka Maoli, have united at this very historic and symbolic
place, the Iolani Palace, wherein we remember the last days and the tragic
moment in our history, that have affected the safety and well being of our
people, to which our beloved Kupuna and Queen Liliuokalani, and her
commitment to restore the rights of our People, have been stolen. Her
dedicated endurance against the foreign powers, who have committed such
acts of aggression and force, threats of fear and imprisonment, knowingly in
violation of numerous treaties, agreements and principles of international
customs and law, has never faltered, for the Love of her people, and those
who stood on truth and justice, shall now prevail here today, and forever.
We here today have the same commitment. It is the duty and obligation of
every Kanaka Maoli, young and old, to stand ready to restore and defend our
natural rights, territorial integrity and independence without prejudice, and
reject and resist all unlawful acts, injustice and complicity, violence and
terrorism against our political independence, and also reject such use and
violence against the territorial integrity against other peaceful states.
If not for those, who have continued the struggle for peace, justice and honor;
who have passed in spirit, continue standing beside us here today,
If not for those who have sacrifices their families and lives; who have desired
to go to prison, rather than be forced to adhere to unjust principles and acts,
and have gone through the crossroads of temptation. If not for those of us

who have awaited this day; who have considered the facts and evidence of
such acts of oppression, subjugation and fear, and the lost of their honor,
dignity and pride.

We the Kanaka Maoli, have historically been the victims of crimes against
humanity and genocide as defined by the Nuremberg Charter and the Genocide Convention.
We, the Kanaka Maoli, today, have the duty to heal their wounds, and restore
their integrity, for they have given their lives for us to be here today, that all
Kanaka Maoli can once again determine to protect the future and destiny of
our children, and their heritage.
The Independent and Sovereign Nation State of Hawaii, proclaims its
commitment to the purposes and principles of the United Nations Charter.
The Kanaka Maoli have long been recognized as a peaceful loving Nation,
and to live in peaceful co-existence with other peaceful Nation States, based
on equality, truth and justice, and for the respect of their undying Spirit of
Aloha, and for the Rights of Humanity.
We proclaim that, despite of the continued interference of our rights to selfdetermination,
Rights of Sovereignty, and Right of Independence, by the
foreign occupying powers, we stand this day, in all honor, dignity and respect,
of this sacred land, to restore our Independent and Sovereign Nation State of
Hawaii.
We pledge that our commitment will continue until the illegal occupation
ends, and the revival of our Culture of our Independent and Sovereign Nation

State has been fortified, with the Spirit of Aloha totally restored, and the spirit
of justice, freedom and liberation, shall once again bring peace on earth for all
humanity.
We call upon our great people, and all Nations of the World, to unite and act
this day, to declare and proclaim our inalienable Sovereignty of the Nation
State of Hawaii, fully restored and functional, and arise in the uniting of
freedom and dignity in our homeland, which is the homeland of the free, now
and forever.
Therefore, the Kupuna, in General Council Assembled, by the Authority
recognized and vested in the Aha Kuka O Ka Ohana, in the name of the
Kanaka Maoli people, to preserve and to forevermore cultivate the Heritage
and Culture of the Kanaka Maoli, do solemnly publish, declare and proclaim,
that the Independent and Sovereign Nation State

of Hawaii, free and absolved from any other political connection from any
other Nation State, and whomsoever disregards the principles and Rule of the
Law of Nations, Justice, Integrity and Morality of Character and Humanity,
who by force and acts of aggression, illegally occupy's our Territory.
We have therefore concluded, that the facts are self-evident. That to continue
under any colonial regime would cause the destruction and extinction of our
culture and people. Our firm commitment for the protection of our divine
heritage, We mutually pledge our Lives, Our Fortunes, our Sacred Honor, in
the Spirit of Aloha.

January 7, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

The retention of the current tax status will provide relief to deserving island residents with special financial needs as well as entities, such as credit unions, that benefit the community. Credit unions have unique characteristics that qualify them for a real property tax exemption.

- Credit unions are not-for-profit, democratic, financial cooperatives owned by their members;
- Credit union members, rather than stock market shareholders or parent companies, all benefit from earnings being passed back in the form of competitive rates, and additional products and services;
- Credit unions, with limitations on who they can serve and restrictions on products and services, also have a social mission to provide service to people of modest means as well as to increase the level of financial literacy in the community.

Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Helen V. Baligad

Jan.8, 2012

The Honorable Ernest Y. Martin
Chairperson
Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

Aloha

We are writing to testify on OPPOSITION of the proposal before the Honolulu City Council to eliminate the real property exemption for owners of kuleana property and owners of residential property.

With the current increases in water rates, gas, electricity and health insurance premiums, the proposed elimination of the real property exemption will certainly create an economic hardship on us as well as other taxpayers. As a homeowner, native Hawaiian and retired workers on fixed income we implore you to reject the proposal to eliminate the property tax exemption.

Accordingly, we respectfully request that you oppose the proposal by the Real Property Tax Advisory Report to eliminate real property tax exemption for kuleana property owners and owners of residential property. Thank you for your consideration and kokua in this matter.

Mahalo
Mason and Jan Young
147 Pukoa Street
Kailua, Hawaii 96734
ph. 261-5296
email: janyyoung44@gmail.com

Jan and Mason Young

January 9, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

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Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Thomas N Yamabe Li II
Thomas N Yamabe Li

6770 Hawaii Kai Dr. # 1504
Honolulu, HI 96825
January 9, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

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We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Judith E. Tarpley

Judith E. Tarpley

01-06-2012

Aloha:

My name is "Octavia Kaili" (a 100% hawaiian) owner of "Royal Patent Grant #991 of Kalaoa 4, North Kona, Hawaii. this property is an "allodial title - Kuleana exempted property, since 1852 (Kuleana ~~Act~~ of 1850-1852).

King Kamehameha III awarded this property to my III times great-grandfather - Kalimaonaona. We have and will always be a tax exempted property. Even that revised ordinance has no jurisdiction over us.

Why this brief history? Because, I am totally in disagreement with you people wanting to do away with "Hawaii Property tax exemption". That is a No-No-No! Especially with the 327+1 me involved with Kuleana exemption.

You're a $million short you say. No you're short more than that 'cause you'll need $ to pay towards the rail project. Again that's a big No.

What should've been done was to revamp on people's work schedule (intead of 40 hrs./wk.) drop it to 30 hrs./wk.

Another way is "make do with what you have." Even if it's less money but, do it.

Everyone is starting and doing in concentrating on going green. Well how about each department concentrate on becoming more thrifty. Right on up to the mayor, city council and the state level as well.

Taking away our tax emption to feed you people's frivolous spending is not a solution, it's darn stealing or cop out (an easy way out). Wrong already.

Aloha
Octavia Kali
a property owner

Hawaii Credit Union League
Your Partner For Success

1654 South King Street
Honolulu, Hawaii 96826-2097
Telephone: (808) 941.0556
Fax: (808) 945.0019
Web site: www.hcul.org
Email: info@hcul.org

January 6, 2012

The Honorable Ernest Martin, Chairman
and Members
Honolulu City Council
530 South King Street
Honolulu, HI 96813

Dear Chairman Martin and Members of the Council:

Re: Preliminary Report of the Real Property Tax Advisory Commission

Thank you for the opportunity to comment on the above-referenced subject. The credit unions of Hawaii strongly oppose the recommendations of the Real Property Tax Advisory Commission (hereinafter the "Commission") to repeal or reduce credit unions' real property tax exemption.

The Commission Report Said
"(R)eal property taxpayers are being asked to subsidize the benefits credit unions afford their members such as paying higher interest rates on deposits and extending lower interest rates on it [sic] loans to members. Thus, the Commission questions the validity of this exemption and recommends that the Council consider complete repeal of the exemption."

Our Response
Hawaii credit unions were formed as nonprofit financial cooperatives pursuant to the Federal Credit Union Act of 1934. That law was enacted near the end of the Great Depression for the purpose of promoting thrift among members and creating a source of credit for provident or productive purposes. Now, near the end of the Great Recession, such affordable financial services are needed more than ever, especially for people of modest means.

In a speech delivered to a credit union conference in February 2004, then Secretary of the Treasury John Snow, put it best. He said, "You're in the business to do good, as well as to do business. That's clear from your motto: 'Not for profit, not for charity, but for service.' And let me say to you that I understand you are for service and not for profit, which is the fundamental reason why this talk of taxation of your industry and what you do is something we (the George W. Bush administration) oppose. I think I said here last year that you always get less, it's a truism I think in economics, you always get less of anything you tax. [Emphasis added.] Well, we don't want to get less of what you do."

Unlike for-profit financial institutions that are able to access capital from external sources, such as issuing additional stock or acquiring subordinated debt, a credit union can strengthen its capital only by retention of net income. Capital is needed to support growth and as a reserve for contingencies. Consequently, as observed by Secretary Snow, taxation will diminish the growth of credit unions and their ability to serve more members. Timing is also an issue, as net income of credit unions has been severely impacted by the global financial crisis.

Credit unions' real property tax exemptions should not be considered a subsidy to benefit a few individuals. Instead, the exemptions are a means to contribute to the financial wellness of nearly 811,000 credit union members in Hawaii, similar to the way tax-exempt nonprofit healthcare agencies contribute to the medical wellness of citizens.

The Commission Report Said
"The Commission notes that on one hand those that have a limited field of membership only serve that defined field of membership and not the community at large. Conversely, the Commission notes that for those credit unions that have a field of membership that is community based, one has to question whether or not those institutions maintain a competitive advantage over traditional financial institutions. Should the Council determine that this repeal may be politically unacceptable, consideration should be given to applying an assessment ratio as recommended above for other nonprofit organizations, albeit at a higher ratio than that granted to Section 501(c)(3) organizations."

Our Response
All credit unions have limited fields of membership, as required by the aforementioned Federal Credit Union Act. Fields of membership can be occupation-based (such as employees of the state or county government), association-based (such as members of a labor union), or community-based (living or working within a well-defined local community). Regardless of the field of membership type or asset size, all credit unions are deserving of the exemption from real property taxes because of their structure, purpose, and public benefit. Furthermore, community-based credit unions do not maintain a competitive advantage over what the Commission labels "traditional" financial institutions.

As to structure, credit unions are nonprofit financial cooperatives that are owned and operated by members. Unlike for-profit corporations where financial benefits accrue to a relatively small group of private investor-stockholders, financial benefits of credit unions accrue to all owner-members. Unlike for-profit corporations where voting power is greater for those owning more stock, credit unions are democratically controlled, with each member having one vote, without regard to the amount on deposit. Additionally, unlike for-profit corporations, directors are unpaid volunteers who are elected by fellow members of the credit union without the use of proxies.

As to purpose, credit unions fulfill the statutory purpose of promoting thrift among members and creating a source of credit for provident or productive purposes. Members come from all walks of life, as evidenced by the vast membership of Hawaii credit unions mentioned earlier. With a credit union membership penetration rate of approximately 60 percent of the state's resident population, Hawaii has one of the highest penetration rates in the nation. That would not have been possible if the credit unions of Hawaii were not fulfilling their purpose.

As to public benefit, credit unions are an alternative provider of affordable financial services. Especially in this time of unprecedented uncertainty – where other financial service providers have lowered deposit interest rates to almost zero, tightened loan underwriting standards, and raised fees – credit unions have been a welcome beacon of hope. The effect of credit unions in the marketplace is not limited only to credit union members but flows to customers of banks as well, since banks have to consider credit unions' pricing when setting their rates and fees.

As to community-based credit unions maintaining a competitive advantage over "traditional" financial institutions, credit unions are nonprofit cooperatives owned by members whereas banks are for-profit corporations owned by private stockholders. Furthermore, community credit unions must serve a limited local community and cannot serve wide geographic expanses as banks can, the range of products and services credit unions are permitted to offer is far

narrower than for the range of products and services banks are permitted to offer, access to capital is far more limited for credit unions than for banks, credit unions cannot compensate directors whereas banks can, and the list goes on and on. Hawaii's 83 credit unions collectively had $9.3 billion as of September 30, 2011. This pales in comparison to Hawaii's six commercial banks, two savings banks, and one depository financial services loan company, which collectively had $40.6 billion in assets as of the same date. When institutions' assets are compared individually, the size difference between credit unions and "traditional" financial institutions becomes even more pronounced, thereby dispelling the notion of competitive advantage.

Conclusion

Credit unions should not be treated like for-profit financial institutions because they are inherently different in structure, purpose, and public benefit. Justification for the credit unions' real property tax exemption has remained unchanged over the years. Therefore, we strongly oppose repealing or reducing the real property tax exemption of credit unions.

Respectfully,

Dennis K. Tanimoto
President

UNIVERSITY OF HAWAI'I
FEDERAL CREDIT UNION
UHFCU.COM

January 6, 2012

The Honorable Ernest Martin, Chair
Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, HI 96813

RE: Honolulu Real Property Tax Advisory Commission Proposal

Dear Chairman Martin:

On behalf of the University of Hawai`i Federal Credit Union (" the UHFCU") which serves over 24,000 members, I am writing in opposition to a proposal by the Real Property Tax Advisory Commission ("the Commission") to eliminate the real property tax exemption for credit unions. In addition, I would like to respond to statements in the Commission proposal that are misleading or inaccurate.

Background

As you are aware, credit unions are not-for-profit, member owned financial cooperatives. Each credit union member has equal ownership and one vote regardless of how much money a member has on deposit. At a credit union, every customer is both a member and an owner. Our boards of directors are unpaid volunteers elected by our members.

The UHFCU was chartered in 1955 and has provided quality financial products and services to its members. The UHFCU was organized because a group of University of Hawai`i employees envisioned a credit union to help provide affordable loans to members. Throughout the years, the board of directors has resisted converting to a community charter and remained dedicated to serving a field of membership of occupational and associational groups related to the University of Hawai`i.

Commission Proposals Regarding Credit Unions

The Commission report discussed some inaccurate and unfair conclusions regarding credit unions. First, the Commission statement "Real property taxpayers are being asked to subsidize the benefits credit unions afford their members such as paying higher interest rates on deposits and extending lower interest rates on its loans to members" is misleading and erroneous. *See Preliminary Report of the Real Property Tax Advisory Commission pp. 19.*

All City and County of Honolulu residents whether credit union members or not, benefit from the presence of credit unions in the marketplace. The existence of credit unions helps keep bank savings and loan prices lower and provides a viable financial services alternative. Without the presence of credit unions, I am convinced the financial services landscape would be dramatically different to the average resident.

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Second, the Commission statement "...for those credit unions that have a field of membership that is community based, one has to question whether or not those institutions maintain a competitive advantage over traditional financial institutions" is inaccurate. *See Preliminary Report of the Real Property Tax Advisory Commission pp. 19.*

While true community-based credit unions can serve all residents in a certain municipality, many other restrictions against the credit union exist. For example, credit unions are limited to the number of business loans they are able to make to 12.25% of total assets. This restriction places significant constraints on the ability of credit unions to lend to small business owners and generate revenue.

In addition, credit unions are the only depository institutions in the United States that do not have the legal authority to supplement their capital by issuing capital instruments (e.g., stock) and must meet statutory capital requirements or face asset restrictions or other sanctions that limit growth. Because a credit union's only source of capital is the retention of earnings, maintaining a given capital ratio can only be accompanied by asset growth if there is sufficient net income, and increasing a net worth ratio requires even higher levels of net income or slower growth rates.

Credit unions have statutory investment restrictions regarding the type of securities allowed to invest excess deposits. These investment restrictions are significantly greater than banks and leave credit unions at a competitive disadvantage to generate income. Therefore, I strongly oppose the statement credit unions have a competitive advantage over other financial institutions.

Community Involvement

At the UHFCU, we believe being financially strong and doing good for the people in our community are not exclusive of each other; they are integrated goals. When our business is strong and well governed, we are in a better position to affect positive change that benefits everyone. This is the essence of sound corporate governance in which we do business.

To assist our community, the UHFCU annually supports charitable organizations such as Aloha United Way, Hawai`i FoodBank, Children's Miracle Network and the American Cancer Society. As an advocate of financial literacy, the UHFCU supports the Gaining Early Awareness & Readiness for Undergraduate Programs (GEAR UP), a program to prepare low-income students to enter and succeed in postsecondary education. In addition, we sponsor the Kids' Savings Project, whose goal is to educate elementary school students in lower income communities about the importance of saving. The UHFCU was the first financial institution in Hawai`i to participate in this program. With respect to homeownership, the UHFCU is a sponsor of the Hawaii Home Ownership Center whose goal is to provide information, education and support to first-time homebuyers in Hawai`i. Without the real property tax exemption, the UHFCU's ability to continue to invest in these critical community programs would be at risk.

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Petition Campaign

The UHFCU asked its members to support our real property tax exemption by signing a petition when visiting our branches. This petition campaign began on Thursday, December 15, 2011. As of the date of this letter, nearly 700 of our members signed our petition asking the City Council to support the Credit Union tax exemption (see attachments).

This "grassroots" campaign by the UHFCU was meant to demonstrate to City Council members the importance our member owners take in keeping their credit union financially healthy and maintaining competitive products and services.

Conclusion

I would like to recognize the significant time and consideration members of the Commission, Department of Budget and Fiscal Services and Honolulu City Council spent on reviewing the various exemptions in the real property tax system. The property tax system must be reformed to bring a fairer and more transparent structure into place. I understand the City Council has difficult fiscal and political decisions to make on real property tax exemptions, but I encourage the City Council to take the time to consider all implications of this proposal, especially the impact it will have on credit unions and its members.

Thank you very much for your time on this matter. If you have any questions, please do not hesitate to contact me at (808) 983-5575 or via email at jmorse@uhfcu.com.

Sincerely,

Jeanine M. Morse
President & Chief Executive Officer

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UNIVERSITY OF HAWAI'I
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JOIN US IN TAKING ACTION

Petition to Oppose the Elimination of the Real Property Tax Exemption

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Asako Shiba	[signature]	1252 Alewa Dr. Honolulu HI 96817	12/20/11
JoAnn Chang	JoAnn J Chang	1180 Kalama Paka Pl Hon. HI 96825	12/20/11
Randall Dang	[signature]	3459-A Kilauea Ave Honolulu, HI. 96816	12/20/11
Iris Miura	[signature]	1512 Hoomoana Place Pearl City, HI 96782	12/20/11
NOEL SALUNGA	[signature]	~~1255~~ 2600 CAMPUS ROAD QLCB HONOLULU, HI 96822	12/20/11
GARY Tachiyama	[signature]	3626 KUMUKOA ST. Hon. HI 96822	12/20/11
Laura Shimabukuro	[signature]	1040 Kinau St #705 Hon. HI 96814	12/21/11
Donna R. Ching	Donna R. Ching	2377 St. Louis Dr. Hon., HI 96816	12/21/11
VIVIAN L	[signature]	1865 LUSITANA ST. HONOLULU, HI 96813	12/21/11
Bonny B.	Bonny Bonnet	91985 Puahala St EWA Beach 96706	12/21/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
HELEN H. HAMADA		1919 YOUNG ST. #303 HONOLULU HI 96826	01/05/2012
HILLARY CHANG		1133 WAIMANU ST #2108 HON HI 96814	1/05/2012
Sharon Minami		1330 Ala Moana Blvd #1005 Honolulu HI 96814	1/5/12
BRYAN ANDERSON		45-499 WAIKALUA PL KANEOHE, HI 96744	1/5/12
Thelma C. Diercks		250 Ohua Ave. #10E Honolulu, HI 96815	1/5/12
KATHLEEN K. GAGNON		1243 Auwaiku ST. Kailua, HI 96734	1/5/12
W. BRUCE SAVAILLE		1146 Alohi Way #303 Honolulu, HI 96814	1/5/12
Monika Kathuna		PO BOX 61435 Honolulu HI 96839	1/5/12
Sandra Onaga		2499 Kapiolani Blvd. #2705 HON, HI 96826	1.5.2012

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Robert Yamashiro		9012 Maunalua Ave.	~~12-22-11~~ 12/21/11
RALPH SAHARA		3214 Patty Drive HONOLULU HI 96822	21 Dec 2011
ROSEMARIE V. WOODRUFF		854 KEALAHOU ST. HONOLULU HI 96825	12/21/11
NATHANAEL COHN		2585 Pali St Honolulu, HI 96822	12-21-11
Ruth H. Horie		112 So. School St. #211 Honolulu, HI 96813	12/21/11
Janet K. Uyehara		94-1118 Manini Pl. Waipahu, HI 96797	12/21/11
Alexandre A. Kruger		2241 AHE. St. #33-A Honolulu, HI 96816	12/21/11
Martin Guils		1628 Keeaumoku #902 Honolulu, HI 96822	12/21/11
CARL FURUTANI		45-247 Halemanu Pl. Kaneohe, HI 96744	12/21/11
Spencer Garrod		826 19th Ave Honolulu, HI 96816	12/21/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Casey Philbin	Casey Philbin	2451A Punnoa pL 96816	12/21/11
John R Smith	John R Smith	3907 Pi'i Pl 96816	12/21/11
Paulette Feerey	Paulette Feerey	53-866D Kamehameha Hwy 96717	12/22/11
Marcia Rei Sistoso	Marcia Rei Sistoso	215 Pakohana St. #A Honolulu, HI 96813	12/22/11
LAYNE KOSEKI	Layne Koseki	1520 SPRECKELS ST.	12/23/11
C. Matsuzaki	C. Matsuzaki	P.O. Box 11163	12/23/11
JOHN DAVIS	John Davis	1616 LIHOLIHO ST #803	12/23/11
Steven P. Businger	Steven Businger	108 Kokaha pl. Hon HI 96825	12/23/11
Stella Hieda	Stella Hieda	738 21st Ave Hon 96816	12/23/11
MARSHAL KINGSBURY	M. Kingsbury	47-451-2 HOI IWA ST, KANEOHE 96744	12/27/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Scott Higgins	Scott R Higgins	2081 Keeanmoku Pl	12/21/11
Jane Park	[illegible]	1433 Kewalo St.	12/22/11
Nanise Young	[illegible]	PO Box 384168 Waikoloa, HI 96738	12/22/11
GRANT OTOSHI	[illegible]	1233 SEVENTH AVENUE HONOLULU, HI 96816	12/22/11
Cherry Torres	[illegible]	901 Prospect St #302 Honolulu HI 96822	12/22/11
Diane Ibaraki	[illegible]	45-560 Kiani St Kaneohe HI 96744	12/22/11
GARY PAK	[illegible]	PO Box 4044 Kaneohe	12/23/11
Walter Talavino	[illegible]	2069 Calif Ave 18B Wahiawa HI 96786	12/23/11
Zhengqing Yun	[illegible]	2640 Dole St. Hon. HI 96822	12/23/11
Gregg S. Geary	Gregg S. Geary	1557 Noe St. Honolulu, HI 96819	12/23/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Ruth Tsujimura		190 Niuiki Cir Hon 96821	12/16/11
Ann Akamine		45-547 A Mokulele Dr Kaneohe 96744	12-16-11
DORREL WHINERY		45-145 Kahana Hou Cir Kaneohe, HI 96744	12/16/2011
Debra Okuno		1616 Lihoiliko St Hon 96822	12/16/11
Eric Pilger		91-1079 Kumulipo St. Kapolei, HI 96707	12/16/11
Stella Hieda		738 21st Ave Honolulu, HI 96816	12/16/11
OLGA BORIC-LUBECKE		4838 Kalohala St. Honolulu, HI 96816	12/16/11
SUZANNE TILLERY		2333 Kapiolani Blvd Honolulu, HI 96826	12/16/11
CHERISH SHIMAMOTO		3145 F Kalihi St. Honolulu, HI 96819	12/19/11
Cecelia Hannides		3125A Catherine St. Honolulu HI 96815	12/20/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Fernando Santiago Manciyano		1212 Punahou St 3401 Honolulu HI 96826	12/15/11
DIEP T VO-LE		189 POLIHALE PL HONOLULU, HI 96825	12/15/11
Jolene J. Bueno		1210 Wilder Ave #401 Honolulu, HI 96822	12/15/11
Joy K Lewis		3033 Ala Ilima St #2001 Honolulu HI. 96818	12/15/11
KIMBERLY L. ZIPP		1545 NEHOA ST 604 HONOLULU HI 96822	12/15/11
Joseph Campos II		2202 Wilder Ave Hon HI 96822	12/15/11
George Nihei Jr.		2638 Nakookoo St #303 Honolulu HI 96826	12/15/11
Soohee Choy		276 Kaumakani St Honolulu, HI 96821	12/15/11
Martha Hanson		2440 Campus Rd. #309 Honolulu, HI 96822	12/15/11
Reome Albano		98-207 Kaonohi St. J1 Aiea, HI 96701	12/15/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Charlene Baker	[signature]	1086 Mokuhano St Honolulu HI 96825	12/27/11
Delia Gumayagay	Delia Gumayagay	47-152 Heno Pl. Kaneohe, Hi 96744	12/27/11
Haley Hendricks	Haley Hendricks	Hale Aloha Lokelani 754A 2579 Dole St. Honolulu, HI 96822	12/27/11
Nelson Sakamoto [signature]	[signature]	98-707 Iho Pl. #1505 Aiea, HI 96701	12-28-11
Laurie Furutani	Laurie Furutani	45-247 Hakimuku Pl. Kaneohe, HI 96744	12/28/11
Rudy Tulonghari	[signature]	910 14TH Ave Hon Hi. 96816	12/28/11
Mandi Dominguez	Mandi Dominguez	1825 eastwest Rd Honolulu, HI 96822 Hale Kahawai RM#317A	12/28/11
MARK TAKAMIYASHIRO	[signature]	2002 EAST WEST RD Honolulu, Hi. 96824	12/28/11
Raymond Pang	Raymond Pang	1515 Kalaepohaku St Hon HI 96816	12/30/11
Kevin Yuen	Kevin Yuen	1257 Nehoa St Hon, Hi 96822	12/30/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Michie Hamao	Michie Hamao	Hon. HI 96822 3262 Paty Dr.	12/20/11
Victoria H. Asayama	Victoria H. Asayama	2418 Oahu Ave Honolulu, HI 96822	12/20/11
TAISHA SUGAI Taisha Sugai	Taisha Sugai	1251 Heulu St #102 HON 96822	12-20-11
R KELLY AUNE	R Kelly Aune	HON 96825 1040A AWAWAMALU ST	12-22-11
Krystyna Aune	Krystyna Aune	1040-A Awawamalu St.	12/22/11
Allan H. Fuji	Allan H. Fuji	970 Shinnan Place	12/22/11
Henry T. Yamaguchi	Henry Yamaguchi	1077 Kalapaki St. Hon. HI 96825	12/23/11
Dorothy M. Higashi	Dorothy M. Higashi	1072 Alalehua St Honolulu, HI 96818	12/20/11
Mangmang Brown	[illegible]	2652 Ferdinand Ave Hon, HI 96822	12/30/11
Carol Beresiwsky	Carol Beresiwsky	1524 Halekoa Dr Hono HI 96821	12/31/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
CLAUDE J. KLUG	Claude J Klug	435 SEASIDE AVE, #702 HONOLULU, HI 96815	12/15/11
JAMES C. BRAY	James C Bray	91-1044 Kekaiholo ST EWA BEACH HI 96706	12/15/11
Maria Madriaga	[illegible]	91-1196 Kaiopua St Ewa Beach Hi 96706	12/15/11
Dolores Donovan	Dolores Donovan	1050 Kinau St., #1007	12/15/11
Susanne Carvalho	Susanne Carvalho	905 Spencer St #504 Hono. Hi 96822	12/15/11
Jonathan K. Wong	[illegible]	955 Ala Lilikoi St #706 Honolulu, HI 96818	12/16/11
James R. Landers	James R. Landers	1556 Piikea St, Hon.	12/16/11
James A. Landers	James A. Landers	1263 Elm St., Unit I	12/16/11
Peter Dowrick	[illegible]	45-032 Lilipuna Rd Kaneohe	12/16/11
Mary Jo Noonan	[illegible]	3357 Anoai Pl. Honolulu 96822	12/16/11

UNIVERSITY OF HAWAI'I
FEDERAL CREDIT UNION

JOIN US IN TAKING ACTION

Petition to Oppose the Elimination of the Real Property Tax Exemption

To: The Members of the Honolulu City Council

We, the undersigned, as duly registered voters of the City and County of Honolulu with full knowledge of the content of this petition, **respectfully oppose the elimination of the real property tax exemption** as proposed by the Real Property Tax Advisory Commission.

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Ruth Alcagell	[illegible]	443 E Hind Dr	Jan 2012
Jordan Meredith	Jordan Meredith	839 Kealahou St Honolulu 96825	01-4-2012
Connie Meredith	[illegible]	3341 Anani Place Honolulu, HI 96825	01-4-2012
Ricky Oshima	[illegible]	2022 OSWALD ST Hono HI 96816	01-4-201
AYAKO OSHIMA	Ayako Oshima	2022 Oswald St. Hon., HI 96816	Jan. 04, 2012
Stefannye Slaughter	[illegible]	3291 Uilani Place Honolulu, HI 96816	1-5-2012
Peter Awakuni	[illegible]	1856 Kualuna St. Honolulu, Hi 96817	1-5-2012

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Lester Yim	Lester Yim	1900 Piimauna Place Hon HI	12/16/11
Beverly Klopf	Beverly Klopf	516 Ulumu St. Kailua, HI 96814	12/16/11
LEON NOE	[illegible]	2292 Halekoko St Honolulu, 96821	12/16/11
He Xu-Sadri	He Xu-Sadri	1617 Kapiolani Blv Honolulu 96814	12/16/11
SUZI JOHNSTON	[illegible]	PO BOX 11629 HONOLULU, HI 96828	12/17/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
JONATHAN KAWAKAMI	[signature]	2226 SEAN IBW AVE UNIT B Hon HI 96822	12/31/2011
BARBARA HARGER	[signature]	1740A Mikahala Way Hon HI 96816	1/5/2012

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Paula T. Morelli		1511 Ehupua Pl Honolulu 96822	12/23/11
Alex PACHECO		3515 AKAKA Pl. HONOLULU 96822	12/28/11
Primo Bailon		1566 Ala Aolua Hon. HI 96819 LP.	12-29/11
Janek Bailon	Janek Bailon	1566 Ala Aolua Lp Hon. HI. 96819	12-29-11
Shari Matsuda		91-346 Kaukolu Way Ewa Beach, HI 96706	12-29-11
Ida Yoshida		860 Halekauwila St., #1103 Hon., HI 96813	12-29-11
Violet Subiaga		3137 Kaunaoa St. Hon. HI 96815	12-30-11
M. Kimberly Lowe		990 Ala Namala St. #37C Honolulu, HI 96818	12/30/11
Joanna Alexander		1519 Nuuanu Ave Unit 55 Honolulu HI 96817	12/31/11
Vesired Wong		1069 Spencer St. 101 Honolulu, HI 96822	12/31/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Sung Won Yang	[signature]	1009 Kapiolani Blvd #3005	12/22/11
Daphne Ducusin	[signature]	47-670 Waikehua PL Kaneohe, Hi 96744	12/22/11
Laura Peterson	[signature]	4250 Sierra Dr Honolulu HI 96816	12/22/2011
Melissa Johnson	[signature]	95-1089 Paemoku Pl. Mililani HI 96789	12/22/11
David Registe	[signature]	835 Olotele Ave #B Honolulu Hi 96816	12/23/2011
Chris Winn	Chris Winn	3081C Paty Dr Hono HI 96822	12/23/2011
SHARLENE BRUNELL	Sharlene Brunell	2333 Kapiolani Hon. HI 96826	12/23/11
Joyce M. Ogawa	Joyce M. Ogawa	94-056 Hokupalemo St. Mililani, HI 96789	12/23/11
Sharon Schneider	Sharon Schneider	5042 Maunalani Cir. Honolulu, HI 96816	12/23/11
Thomas Gonorelli	T. Gonorelli, MD	1511 Ehupuro Pl. Honolulu Hi 96821	12/23/11

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Leona Anthony		1039 Wainiha Hon 96825	12/13/11
BISMARCK MURAOKA	Bismarck Muraoka	1526 Lehoiho St	12-13-11
Mary Muraoka	Mary Muraoka	1526 Lehoiho St	12/16/11
Brooke Sakamoto	Brooke Sakamoto	3210B Lower Road Honolulu, HI 96822	12/17/11
Greg Sakamoto		3210B Lower Road Honolulu, HI 96822	12/17/11
Tyanna Sakamoto		2038 Nakookoo St #303 Honolulu, HI 96822	12/17/11
Kristy Kaneshiro		2445 Unulau Pl. Honolulu HI 96819	12/21/11
Grant Niimi		818 S. King St #1702 Honolulu, HI 96813	12/22/2011
Michelle Phillips	Michelle S. Phillips	1020 Mauna Wili Loop Kailua, HI 96734	12/22/2011
Shayne Nakamura		91-1151 Namakoa St. Kapolei, HI 96707	12/22/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Donald R McDonald	[illegible]	59-640 Kawoa Pl. P.O. Box 1246 Haleiwa, HI 96712	12/27/11
Ron Solis	[illegible]	2148 Komo Mai Drive Pearl City, HI 96817	12/28/11
Julian Gillian	[illegible]	7018 Hawaii Kai Dr Honolulu, HI 96825	12/29/11
Eleanor Mateo	Eleanor A. Mateo	1053 Wilikina Dr Hon. HI 96818	12/29/11
AVERY J. TSUI	[illegible]	98-312 KAONOHI ST #2 AIEA, HI 96701	12/29/11
Joy K. Tsui	[illegible]	98-312 Kaonohi Ct. #2 Aiea, HI 96701	12/29/11
Jean Y. Iida	Jean Y. Iida	1554 Liholiho St. #205 HON., HI. 96822	12/29/11
Michelle L. Brown	[illegible]	1868 Kahakai Dr. 102 Honolulu, HI. 96814	12/29/11
Erin L. Britos	[illegible]	1920 Hunnewell St. 96822	12/30/11
RICHARD T. SUBIAGA	Richard T. Subiaga	3137 KAUNAOA ST. HON. HI 96815	12/30/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
MICHAEL NASSIR	[illegible]	1642 SAINT LOUIS DR. HONOLULU, HI 96816	1/5/2012

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Lichung Ming	[illegible]	500 University Ave. #908 Honolulu, HI 96826	1/5/12

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Carole Toomey	Carole Toomey	1646 Paula Dr Honolulu, HI 96816	12/27/11
Rowena Toomey	Rowena Toomey	1646 Paula Dr. Honolulu, HI 96816	12/27/11
Angie Ocampo	Ocampo	1122 Kinau St Honolulu, HI 96814	12/28/11
Diane Sakimoto	Diane Sakimoto	3443 Hayden St Honolulu, HI 96815	12/28/11
Irene Sakimoto	Irene Sakimoto	3443 Hayden St. Honolulu, HI 96815	12-28-11
Laverne Fukuda	Laverne Fukuda	3213 Pinao St. Hon, HI 96822	12/28/11
Angelia Perez	Angelia Perez	2537 Pauoa Rd. Hon. HI 96813	1/3/12
Peter T. Gampon		PO Box 235034 Honolulu, HI 96823	3 Jan 12
Nalani Pahukula		1524 Akaakoa Pl. Kailua HI 96734	1/5/12
Jeremiah Pahukula, Jr.		1524 Akaakoa Pl. Kailua HI 96734	1/5/12

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Margaret T.H. Tokita	Margaret T.H. Tokita	1336 Lunalilo Home Rd. Hon. Hi 96825	12/13/11
ALLYN BROMLEY-BARON	Allyn Bromley	2207 Mohala Way Honolulu, HI 96825	12-13-11
BRIAN BARON	[illegible]	2207 Mohala Way HNL HI 96822	12-13-11
Gordon Mark	[illegible]	1610 KANUNU ST #1102 Hon. HI 96814	13 Dec '11
Pauline C.N. Ho	Pauline C.N. Ho	1134 Kinau St. #306 Hon. HI 96814	Dec. 20, 2011
Paul Kaneshiro	Paul Kaneshiro	1044 Green St #5 HONOLULU, Hi 96822	12/21/11
PAT MASTERS	Patricia Gemasins	2721 A Puuhonua St. Honolulu, HI 96822	12/21/11
Tom Humphreys	[illegible]	2139 Chamberlain St. Honolulu HI 96822	12/23/11
MILTON BLOOMBAUM	Milton Bloombaum	1515 Nuuanu Ave., APT. 2056 Honolulu, HI 96817	12-27-11
Laurel M BLOOMBAUM	Laurel M Bloombaum	1515 Nuuanu Ave #2056 Honolulu, HI 96817	12-27-11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
KAREN Y. W. KOMATSU	Karen Y. Komatsu	2412 Coyne St. Hon. Hi. 96826	12/16/2011
Irene K. Takata	Irene K. Takata	1535 Akaakoa Pl. Kailua, HI 96734	12/30/2011
Ronald C Brown	Ronald C Brown	2652 Ferdinand Ave Honolulu, HI 96822	12/30/11
Brian Lee Fortune	[illegible]	2131 Algaroba St 1 Honolulu HI 96826	

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Lynette M. Furukoto	[signature]	24 Hokumele Place Honolulu HI 96817	12/31/2011
John W. DeVilbiss	John W. DeVilbiss	1835 St. Louis Dr. Honolulu 96816	Jan 4/2012
Susan Bimson	Susan Bimson	1835 St. Louis Dr. Honolulu, 96816	Jan 4/2012

Please sign!!

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Helen Turano		P.O. Box 300326 Kaaawa, HI 96730	

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
DAVID JAMESON	David Jameson	1030 AOLOA PL. #307B KAILUA 96734	JAN 4 2012

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Sharon K. Stahl	Sharon K Stahl	249 Uilama St Kailua	16 Dec 11
Paul Weimuger	Paul Weiger	1098 Kumukumi St Hon HI 96825	20 Dec 11
Ron Brown	Ron Brown	2749 Hipawai Pl Hon, HI, 96822	—"—
CHRIS KADOOKA	Chris Kadooka	2827 Dow St Hon. HI 96817	1/3/11
GORDON TSUJI	[illegible]	94-381 Hokuili Pl. Mililani, HI 96789	1/3/12
Brendan Holland	[illegible]	1259A Center St Hon HI 96816	1/4/12

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W R STAGES		47-417 AHUIMANU RD KANEOHE HI 96744	1-5-12
DENNY ROY	Denny Roy	2499 KAPIOLANI BLVD., NO. 1009 HONOLULU, HI 96826	JAN. 5 '12
Jan Wong		433 KEONIANA ST Hon Hi 96815	1/5/12

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Merritt Hee	[illegible]	1334 9th Avenue	12/28/11
MICHAEL GIPAYA	[illegible]	617 N. Kuakini #202 Honolulu, HI.	12/28/11
Nina Nicole Santos	[illegible]	1072 Ilima Dr Honolulu HI 96817	12/28/11
Lauren Uyeda	[illegible]	1424 Whitney St. #103 Hon 96822	12/28/11
[illegible]	[illegible]	1128-17 Alewa Dr. Honolulu HI 96817	12/28/11
Linnel Yamashita	[illegible]	608E-1 North Kuakini St. HNL, HI 96817	28 December 2011
ROBERT CAMILLERI	[illegible]	350 SUMNER ST. HONOLULU, HI 96817	12/29/11
Wayde Nakamoto	[illegible]	2754 Kuilei St. 1803 Honolulu, HI 96826	12/30/11

UNIVERSITY OF HAWAI'I
FEDERAL CREDIT UNION

JOIN US IN TAKING ACTION

Petition to Oppose the Elimination of the Real Property Tax Exemption

To: The Members of the Honolulu City Council

We, the undersigned, as duly registered voters of the City and County of Honolulu with full knowledge of the content of this petition, **respectfully oppose the elimination of the real property tax exemption** as proposed by the Real Property Tax Advisory Commission.

The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions with special financial needs or that benefit the community in which they live or operate. The retention of the current tax status will provide relief to deserving island residents and allow credit unions, as consumer-owned, democratically controlled, volunteer-run cooperatives, to continue to offer financial services to our members.

Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Carl Polley	Carl	1711 East-West Rd. Hon HI 96848	12/27/2011
Suzanne Garrett	Suzanne Garrett	2023 Lime St. #J Honolulu HI 96826	12/29/2011
Summerlyn Moe	Summerlyn Moe	92-1350 Panana St. #512 Kapolei, HI 96707	12/31/11
Tanovasa Moe	Tanovasa Moe	92-1350 Panana St. #512 Kapolei, HI 96707	12/31/11
Seiko A. Naumu	Seiko A. Naumu	98-268 Ulalo ST, #N-1 Aiea, HI 96701	12/31/11
BRADLEY T. HIRANO	[illegible]	2450 FERDINAND AVE HONOLULU HI 96822	1/4/12
Dora R. Tavare ~~Dora R. Tavare~~	Dora R. Tavare	2916 Date St #11F Hon. HI 96816-1817	1/5/12
RUTH Y. HSU	[illegible]	47401 Waihee Rd Kaneohe, HI 96744	1/5/12

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Julie Iezzi		2340 Kuahea St Honolulu 96816	1-5-11
HERBERT T. ISHIDA		98-1158 KAONOHI ST AIEA, HI 96701	1/5/12
MARIA G. SALVADOR		1807 N. SCHOOL ST. Hon. HI. 96819	1-05-12
Dick M. Tsuda		1686 Ala Amoana St. Honolulu, HI 96819	1/5/12
Floris Sakamoto		381 Kaumakani St Hon 96825	1/5/12
Clinton Nonaka		2833-B Henry St. Honolulu HI 96817	1/5/12
Tonia H. Tom		44-722 Maiwani St Kaneohe, HI 96734	1/5/12
Tomoko Iwai		46-081 Kanoliki St 3563 Kaneohe HI 96744	1/5/12
EMMA CAGAOAN		92-474 Akaula St Kapolei HI 96707	1/5/12
David Christopher		6710 Hawaii Kai #808 Honolulu HI 96825	1/5/12

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Hatsumi Maretzki	Hatsumi Maretzki	2800 A Puuhonua St	12/23
Andrew Johnson	[illegible]	44-563 Kaneohe Bay Dr	1/3/12
Aleli Starosta	Aleli Starosta	1607 Ruth Pl 96816	1/3/12
Thelma Francis	[illegible]	1633 Kaiani [illegible]	
Kathleen R. Clarke	[illegible]	P.O. Box 463, Waialua 96791	1/4/12
COLLEEN ALLEN	Colleen L. Allen	P.O. Box 240731, Hon. 96824	1/4/12
PATSY KANO	Patsy Kano	3343 Pakanu PL	1/4/12
GARY P Romero	[illegible]	1481 Akeke PL Kailua, Hi	1/4/12
Annie MORIYAMA	[illegible]	1004 Luna'ai Pl Kailua HI 96734	"
WARREN KAWAOKA	Warren Kawaoka	1816-A-10TH AVE. Honolulu Hawaii 96816	1/4/12

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Cheryl Mendez		2050 Nuuanu Ave #203 Honolulu HI 96817	12/29/11
Joelle Kamiya		91-2002 Kaioli St #5201 Ewa Beach, HI 96706	12/29/11
Cara Kawano		859 Akumu St. Kailua, HI 96734	12/29/11
Pamela Ingram	Pamela Ingram	670 PROSPECT ST #703 HON- HI. 96813	12/29/11
Gail M Slawson		3016 Libert St Hon, HI 96816	12/29/11
Helen Tricas		3211 Beaumont Woods PL Honolulu, HI 96822	12/29/11
James Bell		1285 Kamehameha St Honolulu, HI 96816	12/29/11
David B. Sanders		184 Poliahale Place Honolulu, HI 96825	12/29/11
Karl Kawauchi		824 Kinau St Apt 409 Honolulu, HI	12/29/11
John Erickson		241 Kaha St. Kailua, HI 96734	12/29/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Roberta J. Hee	Roberta J. Hee	1226 Alexander St #1504 Honolulu, HI 96826	12-27-11
GODY M. MUNSAKA	[signature]	926 Pumehana St APT 1 HNL HI 96826	12-29-11
Dale S. Yoneda	Dale S. Yoneda	1173 Nahoku Pl. Hon HI 96825	12-29-11
John M. Toguchi	[signature]	47-198B Hui Akepa Pl Kaneohe 96744	12/29/11
Susan F. Omori	Susan F. Omori	3002 Woolsey Pl. Honolulu, HI 96822	12/29/11
Debbie L. Victor	[signature]	2860 Waialae Ave. #203 Honolulu, HI 96826	12-29-11
Clayton Aki	[signature]	92-13 Kohee Pl. Kapolei HI 96707	12-29-11
Shelby Ozaki	[signature]	2542 Date St. #604 Honolulu, HI 96826	12/29/11
Alan Okamura	Alan Okamura	2100 Date St 603 Hon 96826	12/29/11
Lois Nagahara	Lois Nagahara	4300 Waialae Ave #B101 Honolulu 96816	12/29/11

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MARGARET SAWYER	Margaret Sawyer	2130 Charles St	12/22/11
Henry Mena	Henry Mena	94-056 Nawaakoa St Waipahu HI 96797	12/22/11
Sylvia Wheeler	[illegible]	1103 Kamokila Apt 101 Hon. HI 96826	12/30/11
Wendy Oh Young	[illegible]	Hon HI 96826 2261 Date St A4	12/31/11
KAREN HOWELL	Karen Howell	2437 PARKER PL HONOLULU, HI 96822	12/31/11
Siri Solheim	[illegible]	519 Ulukanu St Kailua, 96734	12/31/11
CHRIS CHOI	[illegible]	1717 ALA WAI BLVD #2508 HONOLULU, HI 96815	12/31/11
Breanne Aiu	Breanne Aiu	2133 Malino PL Honolulu, HI 96817	12-31-11
Dennis A.V. Daquip	D.A.V. Daquip	2418 Kula Kolea Dr. Honolulu, HI 96819	12-31-11
Junel Wright	[illegible]	3719 Likini St. Hon, HI 96818	12-31-11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
RONELLE SACO	[signature]	1450 YOUNG ST. HON. 96814	12/29/11
PATRICK H.L. CHANG	[signature]	837 ALAMUKU ST. HONOLULU, HI 96821	12/31/11
ANN K. REIMERS	[signature]	1142 MOKAPU BLVD. KAILUA HAWAII 96734	12/31/11
Ruth Kobayashi	[signature]	1069 MAKAIWA ST HONOLULU HI 96816	12/31/11
Nadine Cunningham	[signature]	2369 Apoepoo St Pearl City HI 96782	12/31/11
Richard Nakahara	[signature]	3343 Hoolulu St Hon HI 96815	12/31/11
Sandra Shemeta	[signature]	821 Pumehana St Hon Hi 96826	12/31/11
Walington Yee	[signature]	PO Box 61301 Honolulu, Hi 96839	12-31/11
Richard Sullivan	[signature]	P.O. BOX 37040 Honolulu HI 96837	12-31-11
Scott Rigg	[signature]	1630 Makaki St. C-205 Honolulu HI 96822	12/31/11

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ELIZABETH K. TAM	Elizabeth K. Tam	609 Anakea St	12/22/2011
Christopher R. Kelsey	Christopher R. Kelsey	3776 Kumulani Pl.	12-22-11
Deborah Mary K. Kelsey	Deborah Mary K. Kelsey	3776 Kumulani Place	12/22/11
Darlene M. Haranaka	Darlene M. Haranaka	1042-B 8th Ave.	12/22/11
Michelle Grandalen	Michelle Grandalen	1819 Paula Dr.	12/24/11
Annabelle Takahashi	Annabelle Takahashi	825 Coolidge St	12/29/11
Sara Nunes-Alabata	[illegible]	3915 Curtine Dr.	12/29/11
Melissa Higgins	Melissa Higgins	24 Hialoa, Apt 42 Honolulu, HI 96817	12/31/11
NICHOLAS BECKMAN	[illegible]	24 HIALOA ST., APT 42 HONOLULU, HI 96817	12/31/11
Anna Pung	Anna Pung	2751 Pu'uhonua St. Hon., HI 96822	12/31/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Angela Sy	[signature]	1255 Nuuanu 1 Honolulu 96817	12/22/11
Kathryn Whitman	[signature]	2644 Pacific Heights Rd. Honolulu, HI 96813	12/22/11
JONATHAN CHEE	[signature]	98-501 KOAMKA LOOP A1707 AIEA, HI 96701	12/22/11
DONALD I. MACHIDA	[signature]	626 CORAL ST. #611 96813	12/23/11
Adam LeBlanc	[signature]	2650 A E. Manoa Rd Honolulu, 96822	12/24/11
Laraine K. Yonemura	[signature]	1739 Citron St #2 Honolulu, HI 96826	12/24/11
Blue Kaanehe	[signature]	2726 Laniloa Rd HIH 96813	12/24/11
Nicholet I. Sammy	[signature]	98-1038 Moanalua Rd Apt 1505 Aiea, HI 96701-4613	12/31/11
Jane Moon	[signature]	2724 Kahoalohaln. #2103 Hon, HI 96826	12/31/11
Grace Lo	[signature]	1612 Kanalui St Hon HI 96816	12/31/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Stephen M. Masutani		1061C Kaokoko St Honolulu, HI 96825	12/22/11
RANDALL YAMADA		94-216 MEKI PL. WAIPAHU, HI. 96797	12/22/11
BRAD CHOW		915 8th Ave Hono, HI 96816	12/22/11
Harry Davis		2223 Seaview Ave Hon HI 96822	12/22/11
KAREN SHIROMA		45-745 ANOI RD. KANEOHE, HI 96744	12/22/11
Clarence Lum		91-1040 Opuku St. KAPOLEI, HI 96707	12/22/11
Edd Komoda		1001 Kaweloka St. Pearl city, HI 96782	12/22/11
Kulamanu Kala Goodhue		91-439 Papipi Dr. Ewa Beach 96706	12/22/11
KANG WU		1433 KEWALO ST. PH10 Honolulu, HI 96822	12/22/11
Kori Hara		95-1121 Kelakela St. Mililani HI 96789	12/23/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Gary Rivers	Gary R.	1909 A KIEKIE PL. WAHIAWA HI 96786	12/22/11
Larry Liebowitz	[illegible]	3220 Chintimini Corvallis OR	12/27/11
Christine Matsuura	[illegible]	98-410 Koauka Lp #31-E Aiea, Hawaii 96701	12/22/11
Nelson Ganeka	Nelson S. Ganeka	91-1171 Hamana St. EwaBeach, HI 96706	12-23-11
HÉCTOR VALENZUELA	Héctor Valenzuela	94-1070 ANANIA CR 107 MILILANI 96789	12-22-11
Eomailani Kukahiko	Eomailani Kukahiko	2640 Dole St. E356 Honolulu, HI 96822	"
Thomas H. Kawabata	Thomas H Kawabata	2407 Holeno Ho PL HNL, HI 96816	12/22/11
KEITH LORENZ	Keith Lorenz	2558 Peter St Hon HI 96816	12/22/11
Merry Cris Ho	Merry Cris Ho	309 Auwaiolimu St Hon. HI 96813	12/22/11
Julie Maeda	Julie I. Maeda	2050 Nuuanu Ave. # 102 Honolulu, HI 96817	12/22/11

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Bianca Martin	Bianca Martin	431 Nanakoko Pl. Kailua, HI 96734	12/16/11
I. M. Gappe	[illegible]	91-1029 Ka'ope St. Ewa Beach, HI 96706	12/16/11
RONALD J PAIK	Ronald J Paik	1717 Mott Smith Dr #2412 Hon, HI 96822-2225	12/16/2011
Ann M. Castelfranco	Ann M. Castelfranco	3823 Anuhea Street Honolulu HI 96816	12/20/2011
NICHOLAS F. METIVER	[illegible]	364 Ainahoa St. Hon HI 96825	12/20/2011
Nancy Partika	Nancy S. Partika	3245 Carlos Long St. Hon. HI. 96816	12/21/2011
Suzanne Zeng	[illegible]	3747A Waialae Ave Hon. 96816	12/21/2011
Sheila S. Panergo	Sheila S Panergo	1575 Hoolaulea St Pearl City - HI 96782	12/22/11
Clare Kawada	Clare Kawada	608 Lawelawe St Honolulu, HI 96821	12/22/11
TERI WONG	Teri Wong	905 15TH AVE HON HI 96816	12/22/11

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Roy Takekawa	Roy Y Takekawa	1082 Maunawili Rd Kailua, HI 96734	12/15/11
Jo Ann T. Espinueva	[illegible]	98-611 Kilinoe St #1E-1 Aiea, HI 96701	12/16/11
CELIA M. SMITH	[illegible]	46-025 Kureki Pl. Kaneohe HI 96744	12/16/11
Nancy Chang	Nancy Chang	1201 Wilder Ave Hono HI 96822	12/16
DAVID HALLSTEIN	[illegible]	99-1321 Aiea Heights Dr Aiea, HI 96701	12/16/11
ROZALIA LACZKO	Dr Rozália Laczko	94-1512 Lanikuhana Ave #612 Mililani HI 96789	12/16/11
RODNEY YIM	[illegible]	1584 Kanaloa Dr Kailua, HI 96734	12/16/11
C.N. Lee	[illegible]	2637 Kuilei St Hon. HI 96826	12/19/11
Elena Clarizia	[illegible]	2581 Alaula Way, Apt. A Honolulu HI 96822	12/19/11
NANCY Eckmann	Nancy J Eckmann	1290 Aupaakoe St Kailua, HI 96734	12/19/11

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Kim Kinard		4084 Round Top Dr	12-22-11
Ruth Matsunaga		3383 Pawaina St.	12-22-11
SHAWN ANDREWS		94-1172C MELE INOA PL	5-10-84
JULIAN MCCRANY		1487 KIIKAIA PL. #42	12-22-11
Nuela Mead		3091 Puhala Rise	12-27-11
Roxanne Tunon		99-566 Kaulainahee Pl.	12/28/11
Richard Merrell		91-1012 Awanalei place	1/3/12
Janet M Becker	Janet M Becker	1928 Komaia Drive	1/3/12
NGUYEN V. HUE		1138 Hassing St. #302	1/3/12
Dave Au		1622 Puanarala St.	1/3/12

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
June Y. Melemai	June Y. Melemai	1819 Paula Dr.	12/24/11
JOSEPH TUMPAP		2722 KAHOALOHA LN #1154 Honolulu 96821	12/24/11
Robyn Yee		1717 Mott-Smith Dr. Hon. HI 96822	12/24/11
MARK UYEHARA		2065 So. King St #3A HON, HI 96826	12/24/11
Eugene Alexander		1551 Noe St. Hon, HI 96819	12/24/11
Adam Tanare Jr.		155 N Beretania St. Honolulu, HI 96817	12/24/11
Wendy M. Kim		98-1250 Neki St Aiea, HI 96701	12/24/11
Daniel Vann		66-270 Waialua Beach Rd Waialua, HI 96712	12/24/11
Temujin Greywolf		842 KAMAKA LN #204 Hon HI 96817	12/24/11
Lani C. Neill		1624 Dole St #402 Honolulu, HI 96822	12/24/11

UNIVERSITY OF HAWAI'I
FEDERAL CREDIT UNION

JOIN US IN TAKING ACTION

Petition to Oppose the Elimination of the Real Property Tax Exemption

To: The Members of the Honolulu City Council

We, the undersigned, as duly registered voters of the City and County of Honolulu with full knowledge of the content of this petition, **respectfully oppose the elimination of the real property tax exemption** as proposed by the Real Property Tax Advisory Commission.

The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions with special financial needs or that benefit the community in which they live or operate. The retention of the current tax status will provide relief to deserving island residents and allow credit unions, as consumer-owned, democratically controlled, volunteer-run cooperatives, to continue to offer financial services to our members.

Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Haidan Wang		6710 Hawaii Kai Dr. #1104 Hon. HI 96825	12/21/11
Kenneth Chee	K Chee	2217 Sea View Ave Hon. HI 96822	12/22/11
Sylvia K. Hirasu		3127 Huelani Dr Honolulu, HI 96822	12/22/11
Helen F. Takeuchi	Helen F. Takeuchi	2413 Kanealii Ave. Hon. HI 96813	12/22/11
Evaline K. Sanborn	Evaline K. Sanborn	1446 Gregory St. Hon. HI 96813	12/23/11
Julianne MW Kroeker	Julianne Walsh Kroeker	3437 Winam Ave. Honolulu, HI 96815	12/23/11
DAVID W. BABINEAU		508 A WYLLIE ST HONOLULU HI 96817	12/23/11
Charlotte K. Needham	Charlotte K Needham	2348 Maunalaha Rd Honolulu, HI 96822	12/23/11
Faapisa M. Soli	Faapisa M. Soli	1234 Alexander St. #301 Honolulu, HI 96826	12/24/11
Kathleen Ogata		4710 Likini St Hon 96818	12/24/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Shanna Clinton	[signature]	1386 Saint Louis Dr Honolulu, HI	12/20/11
MICHAEL MENDEZ	[signature]	1712 POKI ST HONOLULU, HI 96822	12/20/11
Mark Wright	[signature]	47-430 Hui Aukuu Pl, Kaneohe 96744	12/20/11
JAMES O KAHUE	[signature]	3845 SIERRA DR. Honolulu Hi 96816	12/~~20~~ 20 SK/11
Bryan Cook	[signature]	910 Kahili St. Kailua, Hi 96734	12/20/11
SCOTT OSHIRO	[signature]	47-096 HAELE PL. KANEOHE, HI 96744	12/22/11
Kris Cambra	[signature]	1131 E. Kumukumu St Honolulu, Hi 96825	12/22/11
Lou A. KaKalia	[signature]	414 A Uluniu St Kailua Hi 96734	12/22/11
LISA DAVIDSON	[signature]	3110 Winam ave Honolulu HI	12/22/11
Shana Uyehara	[signature]	855 Makahiki way #307 Hon, Hi 96826	12-22-11

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CAROLYN TAKABUKI	Carolyn Takabuki	3672 Lilinoe Place Honolulu HI 96816	12-21-11
GLEN TAKABUKI	[illegible]	3672 LILINOE PL HON HI 96816	12/21/11
Irene Akemoto	Irene Akemoto	833 W. Liliuokalani St #302 96826	12-21-11
STEPHEN O'HARROW	[illegible]	431 Nahua #404 Hon. HI 96815	12-21-11
GLEN EPSTEIN	[illegible]	731 AMANA ST HONO. HI 96814	12-21-11
Kathy Shiraishi	Kathy Shiraishi	128 Kaelelo'i Pl. Honolulu, 96821	12-21-11
JULIA C. KWAN	[illegible]	1054 GREEN ST. #308 Hono. HI 96822	12-21-11
WILLIAM YANG	[illegible]	3215 Ala Ilima St #PH12B HON. HI 96818	12-22-11
Donald K. Char	Donald K. Char	5658 Halepa Pl. Hon HI 96821	12/22/11
DeWolfe Miller	[illegible]	2499 Kapiolani 96826	12/22/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Arlene Cutler	[illegible]	353 Opihikao Pl Hon HI 96825	12/21/11
Elmer Yuen	[illegible]	1728 ALENCASTER 96816	12/21/11
Byron Cantha	[illegible]	1220-C 10th Ave Hon HI 96816	12/21/11
Stephen Yoshida	[illegible]	2627C Nakoko St Hnl HI 96826	12/21/11
Loria Wong	[illegible]	3756 Mariposa Hon. HI. 96816	12/21/11
Kaui Hookano	[illegible]	2249 Kapahu St. Hon HI 96813	12/21/11
Margorie N Smith	Margorie N Smith	594-B Hakaione St Honolulu, HI 96825	12/21/11
Anthony Coda	[illegible]	2228 Jennie St Honolulu, HI 96819	12/21/11
Charlotte Higa	Charlotte A. Higa	2977 Ala Ilima St. #608 Honolulu, HI 96818	12/21/20
Eun Jae Chung	[illegible]	115 S. St #404 Hon. HI. 96813	12/21/11

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michiko mann		2452 Tusitala #1104	12-21-11
Shizo Uemoto		2141-C Atherton Rd 96822	12/21/11
Cynthia Vinluan	Cynthia M. Vinluan	91-1036 Makahani Kapolei, HI 96707	12/21/11
Baltigai Vinluan	Baltigai Vinluan	91-1036 Makahani St Kapolei, HI 96707	12/21/11
Rebecca A Cuellar Hau	Rebecca A Cuellar Hau	2131 Pili Iani Pl Hon HI 96822	12/21/11
Susan K Keliikuloa	Susan K Keliikuloa	5044 Kilauea Ave Honolulu, HI 96816	12/21/11
JACK FAIRCHILD	Jack Fairchild	94-1440 WELINA LP APT D WAIPAHU 96797	12/21/11
Angela Rodke	Angela Rodke	2845 Waialae Ave #218 Honolulu, HI 96826	12/21/11
Jonathan Osorio		2575 Jasmine St Honolulu 96816	12/21/2011
Joee Maldis		600 Queen ST #3407 Hon-HI 96813	12/21/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
ARNOLD MATSUSHIMA	Arnold Matsushima	7237 Aipo Place Hon., HI 96825	12/17/11
PAULA SUMIMOTO-MATSUSHIMA	[illegible]	7237 Aipo Place Hon., HI 96825	12/17/11
May Momi Cazimero	[illegible]	222 Kawaikui Pl. Honolulu HI 96821	12-20-11
Betty F. TAMAOKA	Betty F. Tamaoka	3411 Edna St Hon 96815	12-20-11
GORDON K FRANCISCO	[illegible]	3252 KEAHI ST Hon. 96822	12-20-11
Junko Tatsugami	[illegible]	1631 S. BERETANIA Hon. HI. 96826	12-20-11
Janne Boyne	Janne Boyne	2013 Kakela Drive Honolulu, Hi 96822	12-20-11
Jonathan Boyne	[illegible]	2013 Kakela Drive Honolulu, HI 96822	12-20-11
Al Sunn	[illegible]	1541 A Wilhelmina Rd Hon. Hi 96816	12/21/11
Jennifer Asato	Jennifer Asato	837 17th Ave Honolulu HI 96816	12/21/11

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Rosemary Sumajit	[signature]	PO Box 26464 806 Ahukini St Honolulu, HI 96825	12/17/11
Garnett Smith	[signature]	358 D Kaelepulu Dr Ka. Iua, HI 96734	12/19/11
Christine Kawamura	Christine Kawamura	3323 Kaunaoa St Honolulu, HI 96815	12-19-11
RUTH MABANGLO	[signature]	1133 Waimanu # 250 J HON 96814	12-19-2011
Ted L. Murphy	[signature]	47-014 Okana Rd Kaneohe HI 96744	21/19/2021
Lesley Jane	[signature]	3432 E. Manoa Rd Honolulu HI 96822	Dec 12 2011
Sharlene Suenagakim	Sharlene Suenagakim	268 San Antonio Ave Hon HI 96813	12/20/11
Naleen N Andrade	[signature]	60 N Beretania #1102 Honolulu, HI 96817	12/20/11
Linda Iha	[signature]	500 University Hon HI 96826	12/20/11
Hans Wilhelm	[signature]	1906 Keoneoni St Honolulu HI 96817	12/20/11

Please sign! :)

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Rodney K. Horio	Rodney K. Horio	365 Kapaloala Pl. Hon., HI. 96813	12/20/11
DAME IMOSE	[illegible]	37 COELHO WAY HON 96817	12/20/11
EDWIN M. HAYASHI	[illegible]	3314 MOOREAU AVE HON, HI 96816	12/20/11
Jerry M Osborne	Jerry M Osborne	2015 Wilder Apt-1C Hon-Hi 96822	12/20/11
Cynthia Yamada	[illegible]	45552 Aiokani St Kaneohe 96744	12/20/11
Wayne M. Miyaji	Wayne M. Miyaji	2046 Makanani Dr. 96817	12.20.11
Pakieli Kaufusi	[illegible]	41-648A Mekia, Waimanalo 96795	12.20.11
Lisa Yogi	[illegible]	2512C Waolani	12-20-11
Eric Mar	E Mar	1042 Makaiwa St Honolulu HI	12/20/11
William Worthington	[illegible]	1919 Young St. Apt. 111	12/20/2011

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Linda Rose - Debold	[signature]	5372D Manauwea St Honolulu, HI	12/15/2011
James C Deputy	[signature]	965 Akumu ST Kailua 96734	12/15/11
Diane Wright-Duffey	[signature]	469 Keopua St Honolulu 96813	12/15/11
JUDY C CRAWFORD	[signature]	P.O. Box 4504 Honolulu, HI 96812	12/15/11
WYLAN MARQUEZ	[signature]	P.O. Box 273 KAPA'AU, HI 96755	12/15/11
MARVUS FAIGLE	[signature]	2721 DANUENUE ST.	12/15/11
Sharon Wakafuji	[signature]	2252 Aulii St	12/15/11
Rodney Yasunaro	[signature]	3330-B E Manoa Rd.	12/15/2011
Tonancin Salgado	[signature]	444 Ilimano St. Kailua HI 96734	12/15/11
PHYLLIS TAKEMOTO	[signature]	1918 WAIOLA ST HON HI 96826	12/15/11

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Alan Bolosan Campo	[illegible]	1820 Ashford Street Honolulu Hawaii 96819	15 Decem December 2011
Jeffoire L. Jones	[illegible]	224 Kuuhali St Kailua HI 96734	12/15/11
Christina A. Nelson	[illegible]	95-066 Hokuwa St. #116 Mililani, Hi. 96789	12/15
Clayton Y Gushiku	[illegible]	94-619 Kumepolo Pl Waipahu, HI 96797	12/15/11
Alan Yamamoto	[illegible]	1369 Onion St. Kailua. HI 96734	12/15/11
Shirley Alvarado	Shirley alvarado	3815 Mariposa St, Honolulu, HI 96816	12/15/11
Jenny Chanhpheng	[illegible]	2021 Waiola St. #F Honolulu, HI 96826	12/16/11
STANLEY LORRIER	[illegible]	311 Aoloma St Hon, HI 96821	12/16/11
Audrey Lum	[illegible]	3456 Kanaina Ave Hon HI 96815	12/16/11
Donna Lynch	[illegible]	2575 Kohio Ave #703 Honolulu HI 96815	12/19/11

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William Samari	W. J. Sami	1914 University Ave #211 Honolulu 96822	12.15.11
Meghan Matsumoto	[illegible]	47-506 Waipuapi Kaneohe HI 96744	12/15/11
Lloyd J. Ihatsu	Lloyd J. Ihatsu	1316 KALAMIIKI ST Honolulu HI 96821	12/15/11
Melodi S. Wynne	Melodi S. Wynne	474 KULIOUOU RD HONOLULU, HI 96821	12/15/11
Heidi Abenoja	[illegible]	1423A Victoria St. Apt. HI 96827	12/15/11
Rob Chuck	[illegible]	1636 Kanaki St Hon HI 96816	12-15-11
Neil Reimer	Neil Reimer	318 Elelupe Rd Honolulu, HI 96821	12/15/11
Pyan Yoneda	[illegible]	1173 NAHOKU PL Hon HI 96825	12/15/11
Eric Collier	[illegible]	1130 Wilder Ave Apt 402 Hono, HI 96822	12/16/11
Ben Vine	[illegible]	3253 KALUA PL HONOLULU, HI, 96822	12/16/11

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Christopher A. Luke	[signature]	3234A Pahoa Ave. Honolulu HI 96816	12/15/11
Cliff Lau	[signature]	1425 Lilina St Honolulu, HI 96817	12/15/11
Karen Y. Murakami	Karen Y. Murakami	1816-A S. King St., #104 Honolulu, HI 96826	12/15/11
Chriistopher Graywolf	[signature]	1822 Young St Hon HI 96826	12/15/11
Alan H. Fujise	[signature]	1304 Honokaitua Hon HI 96825	12/15/11
Ave Eddie Agae	Ave Eddie Agae	94-1049 Oli Pl, G6 Waipio-Waipahu 96797	12/15/11
Kirk Hottendorf	[signature]	2726 Laniloa Rd Hon. HI 96813	12/15/11
Lauren Koizumi	Lauren Koizumi	2875 Komaia Place Hon. HI 96822	12/15/11
Taryn Fukuji	[signature]	1313 Ala Amoami St Hon. HI 96819	12/15/11
Nick Frey	[signature]	402 Iolani Ave Apt 301 Hon, HI 96813	12/15/11

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Roxanne T. Wright	Roxanne T. Wright	P.O. Box 237 Waimanalo, HI 96795	12/15/11
Rogers Liddle	[illegible]	1221 Victoria St #301 Hon HI 96814	12/15/11
Yi Chieh Wu	[illegible]	1206 Alexander St. Honolulu HI 96826	12/15/11
Haroldine N. Nanes	Haroldine N. Nanes	1591 Kapuaa St. #1201 Honolulu HI 96814	12/15/11
ELAINE K. USUI	Elaine K. Usui	1717 Nott-Smith Dr. #1204 Hon., HI 96822	12/15/11
Brandy Foster Heckman	Brandy Foster Heckman	90 UHFCU 2019 S. King St Hon, HI 96826	12/15/11
Leanne Hirata	Leanne M. Hirata	909 Coolidge St #404 Hon HI 96826	2/15/11
Laurie M. Martin	Laurie M. Martin	2501 Coyne St #206 Honolulu, HI 96826	2/15/11
Evelina Seidl	B. P. Seidl	1565 St. Louis Dr. Honolulu, HI 96816	12/15/11
Harriet K. Yamamoto	[illegible]	1136 Kam IV Rd Hon HI 96819-5620	12/15/11

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Michael D'Andrea	Michael D'Andrea	47-185 Iu Iu St. Kaneohe HI 96744	12/15/11
Diane Tokuda	Diane Tokuda	95-105I Lalai St. Mililani HI 96789	12/15/11
VIRGINIA BENNETT	Virginia Bennett	1201 Wilder Ave #1704	12/15/11
KAYLEN HIRAYAMA	Kaylen Hirayama	1573 KALELANI PL PC 96782	12-15-11
Martin Bayron	Martin P. Bayron	565 QUINN LANE #405 Honolulu, HI 96813	12-15-11
Judith Miller	Judith Miller	544 Oneawa Kailua HI 96734	12/15/11
Alsace Finau	[illegible]	91-151 Hainipo St. Ewa Beach HI 96706	12/15/11
Karly Kunieda	Karly Kunieda	94-402 Alapin St. Waipahu HI 96797	12/15/11
Jayme Sakai	Jayme Sakai	99-394 Hakina St. Aiea, HI 96701	12/15/11
Daniel Watanabe	[illegible]	1199 Bishop St #1261 Honolulu HI 96813	12/15/11

UNIVERSITY OF HAWAI'I
FEDERAL CREDIT UNION

JOIN US IN TAKING ACTION

Petition to Oppose the Elimination of the Real Property Tax Exemption

To: The Members of the Honolulu City Council

We, the undersigned, as duly registered voters of the City and County of Honolulu with full knowledge of the content of this petition, **respectfully oppose the elimination of the real property tax exemption** as proposed by the Real Property Tax Advisory Commission.

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
ROGER KAMANO		94-632 LUMIAUWA ST WAIPAHU, HI 96797	12/16/2011
CRAIG DOYLE		1911 A HUNNEWELL HNL, HI 96822	12/16/2011
Colleen Pabea	Colleen Pabea	45-164 Namoku St. Kaneohe, HI 96744	12/16/11
Gail Nakasone	Gail Nak	4207-B Huanui St Honolulu HI 96816	12/16/11
Tammy Custefore	Tammy C	1319 Mokolea Dr. Kailua, HI 96734	12-16-11
JAN MATUSESKI	Jan Matuseski	1385 Alewa Drive 96817	12/16/11
DEAN IDEME		45-465 Lolii PL Kaneohe, HI 96744	12/16/11
Jessica Taum	Jessica Taum	1587 KILOHANA ST. HON, HI 96819	12/16/11
ROBERT HARMAN		5226 LIWAI ST HON 96821	12-16-11
Pamela Chow		2600 Pualani way #601 Honolulu, HI 96815	12/16/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
DAVID H. KALAMA SR	[signature]	4777 KALAMAKŪ ST	12/16/11
KELLI MIIKE	[signature]	99-375 AIEA HTS DR.	12/16/11
Debra DeRenne	[signature]	2551 Henry St	12/16/11
Aaron Obayashi	[signature]	1560 Kanuhu St. 96814	12/16/11
Michael Sweitzer	[signature]	441 Walina St. # 706 96815	12/16/11
Joshua Fisher	[signature]	1995 Wilhelmina Rise Honolulu, HI 96816	12/16/11
Joan DEBRAH	Joan M. Debrah	91-1500 Kaʻelelele St. Ewa Beach, HI 96706	12/16/11
WILBERT EGUCHI	[signature]	6008 KAUPALENA ST. HONOLULU, HI 96821	12/16/11
Carolyn H.S. Eguchi	[signature]	6008 Kaupalena St Hon HI 96821	12/16/11
Shanon Serikaku	Shanon Serikaku	47-433 Mahakea Rd. Kaneohe, HI 96744	12/16/11

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Richard Grigg	Richard Grigg	1421 Laamia St Honolulu HI 96821	12/27/11
Stea E. Yenfert	[signature]	1600 Ala Moana Blvd #3700 Honolulu HI 96815	12/27-11
Dianne Nohara-Aranita	Dianne Nohara Aranita	99-606 Alia Place Aiea HI 96701	12/27/11
Terry C.W. Leong	[signature]	2137 Oahu Ave. H/H 96822	12/27/11
Judy Sesa	Judy Sesa	1071 Kaluanui RD HON, HI 96825	12/27/11
Clifford Murakami	[signature]	1290 Kika St. Kailua, HI 96734	12/27/11
Lisa Okamura	Lisa K Okamura	99-524 Hokea St. Aiea, HI 96701	12/27/11
Martha Staff	Martha C Staff	748 21st Ave Honolulu 96816	12/27/11
Makayla Bradford	[signature]	1521 Artesian Way Honolulu, HI 96823	12/27/11
Shirley Ishihara	[signature]	2844 Calif Av Wahiawa, HI 96786	12/28/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Christian Aornes	[signature]	7761 Waikapu Loop Honolulu, HI 96825	12/22/11
Florita M. Zane	Florita M. Zane	3754 Kumulani Pl. Hon 96822	12/22/11
Min Sun Kim	[signature]	47-695 #2 Hui Kelu St. Kaneohe 96744	12/22/11
Lana Arakaki	[signature]	1380 Lusitana St 504 Hunolulu 96813	12/22/11
Dolly Tatofi	[signature]	3434 KALIHI ST. HONOLULU, HI. 96819	12/22/11
Charlene Watanabe	[signature]	3249 Lamaloa Pl. HNL, HI, 96816	12-22-11
Emerson Pena	[signature]	736 KOPKE ST HNL HI 96819	12-22-11
Dave T. Mikami	Dave T. Mikami	2645 Pamoa rd Hon, Hi 96822	12/27/11
Lynn Murakami-Akatsuka	Lynn Murakami-Akatsuka	45-606 Keele Street Kaneohe, Hi. 96744	12/27/11
Boyd Judd	[signature]	734 Kii St Honolulu, HI. 96825	12/27/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
OREN SUGITA	[signature]	1044 12TH AVE HONOLULU HI 96816	12/16/2011
Kathleen L Sonoda	[signature]	91-1388 Kinoiki St Kapolei Hi 96707	12-16-2011
Nicholas Dragotta	[signature]	2421 Tusitala St #2101 Honolulu HI, 96815	12/16/11
Liza Cleveland	[signature]	2037 Akai Kailoop Pearl City HI 96782	12.16.11
Frances L. Sardinha	[signature]	2728 Nihi St Honolulu HI 96819	12/16/11
KIM CHAPMAN	[signature]	1736 MOANI ST HON HI 96819	12/16/11
JOCELYN CHEE	[signature]	3897 CLAUDINE ST HONOLULU HAWAII 96816-4333	12/16/2011
Candy N Hoohuli	[signature]	89-1045 Nanakuli Ave Waianae Hi 96792	12/16/2011
Daniel Yamane	[signature]	2118 Makanani Dr Honolulu Hi 96817	12/16/11
Jenna Nuuanu	[signature]	89-164 Nanaikala Pl. Waianae, HI 96792	12/16/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Laurie Kamada		99-698 Meaala Street Aiea HI 96701	12/16/2011
Avery Tokuda		1821 Wilder Ave. Hon, HI 96701	12/16/11
Gail Asuncion	Gail Asuncion	590 Kuliouou Rd Honolulu, Hi	12/19/11
Dawn Hawada		1950-B Lusitana St. Honolulu. HI 96813	12/20/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Colleen K. Watanabe	Colleen K. Watanabe	2208 Makanani Drive Honolulu, HI 96817	12/23/11
Arthur H Watanabe	Arthur H Watanabe	2208 Makanani Dr Hon, Hi 96817	12/23/11
SAM L. WARNER	Sam L Warner	114 Rosebank Place Hon HI 96817	12/23/11
DAMIAN DAVILA	Damian Davila	501 HAHAIONE ST. APT. 5L HONOLULU, HI 96825	12/24/11
JENNIFER TOBA-DAVILA	[illegible]	501 HAHAIONE ST. #5L HONOLULU, HI 96825	12/24/11
MALIA ANA J. RIVERA	Malia Ana J. Rivera	45-704 Apuakea St. Kaneohe, HI 96744	12/27/11
Lada Wongvaracharoen	Lada Wongvaracharoen	1212 Nuuanu ave #2708 Honolulu HI 96817	12/27/11
Emily Viglielmo	Emily Viglielmo	1120 Hassinger St #207 Hon HI 96822	12/27/11
[illegible]	[illegible]	2453 Manoa Rd Hon. HI 96822	12/29/11
K. Sugaya	[illegible]	98-501 Koaloha Aiea Hi 96701	12/27/11

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Morris Mishima	[illegible]	4026 Iwalani Pl Hon 96816	12/15/11
Ruth Sakai	Ruth Sakai	47-571 Ahuimanu Rd Kaneohe, HI 96744	12/14/2011
Michael T. Umebasami	Michael T. Umebasami	1764 Ala Noa Way Honolulu, HI 96819	12/14/11
Nora Matsubara	Nora Matsubara	390 D Halelua Pl Hon HI 96821	12/14/11
Elizabeth Buck	Elizabeth Buck	2508 Olapua St Honolulu, HI 96822	12/15/11
Patricia Lopez	[illegible]	1150 Puiki Pl. 96817	12/15/11
Cora Jay	[illegible]	2111 Dole St.	12/15/11
Sakaye Fujii	Sakaye Fujii	38 Hialoa St Hon. Hawaii 96817	12/15/11
Billie Nishita	Billie Nishita	747 University Ave 301 Honolulu HI 96826	12-19-11
Debra Wilson	Debra Wilson	500 Univ. Ave Hon 96826	12-20-11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
ELDEN OGOSHI	[signature]	1177 PAULA DR HON HI 96816	12/15/11
Robert Dunn	[signature]	3554 KUMU ST	12/15/11
Elisapeta Alaimaleata	[signature]	3227 Ala Iliona St #2	12/15/11
Keresema Alaimaleata	K. Alaimaleata	3227 Ala Iliona St #2 Honolulu. HI. 96818	12/15/11
R. Kawamoto	R. Kawamoto	1720 Paula Dr. Hon. HI 96816	12/15/11
Norma Sato	[signature]	1812 Lime Honolulu 96826	12-16-11
Naresh Pandya	[signature]	430 Keoniana St Hon. HI 96815	12/16/11
Urvashee Pandya	[signature]	430 Keoniana St Hon. HI 96815	12/16/11
Mark Rogustad	[signature]	1296 Kupau St Kailua HI 96734	12/16/11
Gay Garland Reed	[signature]	523-3 Pepukio St. Honolulu, HI 96825	12/16/11

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Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Earl S. Sakaguchi	Earl S. Sakaguchi	2171 A. Makanani Dr.	12/17/12
ALEX T. TERUYA	Alex Teruya	1927 CHURCH LANE	12/17/12
Sheron K. Garnett	[illegible]	95-443 Kaukoe St Mililani 96789.	12/19/11
Micheline Soong	[illegible]	3274 Pinao St Honolulu HI 96822	12/19/11
Linda Char	[illegible]	5650 Halepa Pl. Hon, HI 96821	12/19/11
JACOB	[illegible]	3510 Wela St Honolulu, Hi	12/20/11
~~Winnie Louie~~	[illegible]		
Laurence T. Ramsey	[illegible]	1521 Alexander St Apt 503 96822	12/20/2011
Liane Kim	[illegible]	2611 ALA WAI BLVD. #2108 HON. HI 96815	12/20/11
CLIFFORD WONG	Clifford Wong	P.O. Box 188 HON. HI 96810	12/20/11

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Lee Peer	[signature]	87-691 Manuu St. Waianae, HI 96792	12/21/11
C Mike Kido	[signature]	2101 Nukan Ave Honolulu Hi 96817	12/21/11
FAROUK WANG	[signature]	94-309 Kiilani Pl Mililani, Hi 96789	12/21/11
MARY DANG	[signature]	7005 Kalaniana Ave 96825	12/21/11
Siobhán NI DHONAGHA	[signature]	1717 MOTT-SMITH #112 Honolulu, HI 96822	12/21/11
Thomas M. Brand	[signature]	980 Awaawaanoa Pl. Unit A Honolulu, HI 96825	12/21/11
Clifford W Morden	[signature]	94-333 Alula Pl Mililani Hi 96789	12/22/11
Melinda Wood	[signature]	1505 Alexander St #604 Honolulu 96822	12/22/11
Ron OKAYA	[signature]	P.O. Box 11870 Hon Hi 96828	12/22/11
KAREN Y. MURAKAMI	[signature]	1816A S. King St. Apt. #104 Honolulu, HI 96826	12/22/11

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Herbert T Uyehara	Herbert T Uyehara	1819C Wanola St	12/23/11
Allison Vincent	Allison Vincent	888 Aipost 96825	12/23/11
BRIAN Hedrel	Brian Hedrel	41 Ahai St Honolulu, HI 96813	12/23/11
Roy HW Tom	Roy HW Tom	1621 Dole St 608 96822	12/23/11
Shirley YH Chang	Shirley YH Chang	3020 Ala Napuaa Pl #803 Hon. HI 96818	12/23/11
Janice Fukuda	Janice Fukuda	3125 Mooheau Ave Hon HI 96816	12/23/11
Andy Carrivan	Andy Carrivan	1531 Makiki St. Honolulu, HI, 96822	12/23/11
donna G. Bair-Mundy	donna G. Bair-Mundy	965 Prospect St. #602 Honolulu, HI 96822	12/24/11
SUSAN K M GREY	Susan K M Grey	1875 KAPIOLANI BLVD HONOLULU, HI 96826	12/27/11
Roberta KM Yamashita	Roberta KM Yamashita	94-1067 Kahimoe Pl. Waipahu, HI 96797	12/27/11

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ROBERT A TORRES	[signature]	41-552 IMOPOLE ST WAIMANALO HI 96795	12/16/11
JULI L. KOBAYASHI	[signature]	2171 ATHERTON RD HONOLULU, 96822	12/16/11
PAM NONAKA	[signature]	721 MENEHUNE LN HONOLULU, HI 96826	12/16/11
Patricia D. G. Otake	[signature]	3093 Ruaden Cir #310 Honolulu 96815	17 Dec 11
TRICIA KADOTA	[signature]	3234 PALIOA AVE HONOLULU, HI 96816	12/17/2011
MARK FRATZKE	[signature]	1541 DOMINIS ST. APT 1906 HONOLULU, HI 96822	12/17/2011
Diane Sakamoto	[signature]	98-206K Kaahumanu St Aiea HI 96701	12/19/11
JOSEPH A. GARNETT	[signature]	95-443 KAUKOE ST MILILANI, HI 96789	12/19/11
LEILANI-GAIL MOSS	[signature]	3138 Waialae Ave #115 Hono HI 96816	12/19/11
ANGELA WASHINGTON	[signature]	730 Makaleka ave Honolulu, HI 96816	12/19/11

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Elizabeth L. Wong	Elizabeth L. Wong	1531 Akahele Pl Kailua HI 96734	12/15/11
KATHLEEN WILSON	Kathleen Wilson	2228 Auhuhu St Pearl City Hi 96782	12/15/11
Mary Ching		1033 Hulakai Dr Hon HI 96818	12/15/11
Pamela Residor	Pamela Residor	724 21st Ave Hon HI 96816	12/15/2011
Davette Healani Lopez-Fa	Davette Healani Lopez-Fa	749 Mahiai St #202 Honolulu, HI 96826	12/15/11
May Stevens		99065 Kauhale ST Aiea 96701	12/15/11
Dorothy Inouye	Dorothy Inouye	2748 Poelua St. Hon., HI 96822	12/15/11
Puanani Anderson-Fung		110 Robsebank Hon, HI 96817	12/15/2011
Anthony F. Scimone	Anthony Scimone	4312 Waianae 96792 85-175 Farrington Hwy	12/15/11
Ruby S. Anderson	Ruby Anderson	416 Kekupua St. Hon HI 96825	12-15-11

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FEDERAL CREDIT UNION

JOIN US IN TAKING ACTION

Petition to Oppose the Elimination of the Real Property Tax Exemption

To: The Members of the Honolulu City Council

We, the undersigned, as duly registered voters of the City and County of Honolulu with full knowledge of the content of this petition, **respectfully oppose the elimination of the real property tax exemption** as proposed by the Real Property Tax Advisory Commission.

The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions with special financial needs or that benefit the community in which they live or operate. The retention of the current tax status will provide relief to deserving island residents and allow credit unions, as consumer-owned, democratically controlled, volunteer-run cooperatives, to continue to offer financial services to our members.

Printed Name of Eligible Voter	Signature of Eligible Voter	Address of Eligible Voter	Date
Karen McLeod		1254 Mattock Ave. Hon. HI 96814	12/20/2011
Lisa Peer	Lisa Peer	87-691 Manuu St Waianae HI 96792	12/21/11
Kristin Bacon		1717 Mott-Smith Dr. #1112 Honolulu, HI 96822	12/21/11
Charles Hirashiki	Charles Hirashiki	2115-2 Algaroba Hon HI 96826	12/21/11
AUDREY C. TANG		1904-A Iwi Way Hon., HI 96816	12-22-11
LINDA OKATA		2602 Lowrey Ave Hon HI 96822	12/22/11
Yao Hill		2120 Fern St. Apt 203 Hon HI 96826	12/22/11
Ellen Watson	Ellen Watson	PO Box 10853 HONOLULU HI 96816 or 3285 Pinaoana 96822	12/23/11
Bruce C. Mundy	Bruce C Mundy	965 Prospect St. Apt. 602 Honolulu, HI 96822	12/24/11
Jeanine Morwan		1335 Akiahala St Kailua HI 96734	12/27/11

PHONE (808) 594-1888

FAX (808) 594-1865

STATE OF HAWAI'I
OFFICE OF HAWAIIAN AFFAIRS
711 KAPI'OLANI BOULEVARD, SUITE 500
HONOLULU, HAWAI'I 96813

January 9, 2012

The Honorable Ernest Y. Martin
Council Chair
Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawai'i 96813

Re: Proposal to Eliminate Real Property Tax Exemption for Kuleana Land

Aloha e Councilman Martin,

The Office of Hawaiian Affairs would like to express its strong opposition to the proposed elimination of the real property tax exemption for Kuleana lands described in the December 2011 Real Property Tax Advisory Report. For over one hundred years, the Hawaiian people have suffered the continual loss of traditional family Kuleana. As a result, very few Hawaiian families live on Kuleana lands today. In 2007, the Honolulu City Council established a real property tax exemption for these few remaining Kuleana owners in order to give them the best opportunity to retain the lands that were granted to their ancestors. For many Kuleana owners, the Council's exemption is critical to their financial ability to retain these lands.

As you know, the Kuleana exemption does not significantly impact Honolulu's tax revenues. In Fiscal Year 2011-12, the Kuleana exemption amount represented only .0005 of Honolulu's total exemption amount. Given this, eliminating the Kuleana exemption is unlikely to benefit Honolulu in any meaningful way. On the other hand, eliminating the exemption could have devastating effects on the ability of the few remaining Kuleana owners to retain their lands.

In light of these considerations, the Office of Hawaiian Affairs urges the City Council to retain the Kuleana property tax exemption, thereby allowing Kuleana owners to preserve and maintain these culturally significant lands as they have continuously done for over 150 years.

Thank you for this opportunity to provide comment on this important issue. Should you have any questions, please have your staff contact Kamaile Maldonado at 594-1945 or via email at kamailem@oha.org.

'O wau iho nō,

Richard Pezzulo
Interim Chief Executive Officer

RP: km

c: Members, Honolulu City Council

TO: the Honolulu City Council

RE: Preliminary Report of Real Property Tax Advisory Commission

PUBLIC COMMENTS FROM HOLLY HUBER

The Real Property Tax Advisory Commission repeatedly refused to accept public testimony, formulated many of its recommendations in private and without public discussion, and did not follow proper procedure for conducting their meetings or voting on the report submitted to the City Council.

Commission Chair Lowell Kalapa refused to accept public testimony on agenda items, in direct violation of Resolution 11-143. Kalapa's derisiveness toward public testimony was made evident at the Commission's first meeting when he dismissed it as "a waste of time."

Kalapa claimed he would accept written testimony and then refused to provide an email or fax number so the public could submit comments. He also ignored Council Chair Martin's request to release the draft report to the public prior to the Commission's final meeting.

At that December 7th meeting, Commission Vice Chair Paul Brewbaker dismissed the views of members of the public in attendance and referred to them as "clowns." The meeting was a circus; commission members dispersed without taking a final vote to approve the report and the meeting was never properly adjourned.

By refusing public testimony and improperly conducting their meetings, the Commission violated both the letter and the spirit of the City resolution that established it.

This disregard for public discourse and proper procedure invalidates
the recommendations of the Real Property Tax Advisory Commission.

Holly Huber
1519 Nuuanu Ave # 154, Honolulu HI 96817
hollyjhuber@gmail.com | phone: 554-7692

January 7, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

The retention of the current tax status will provide relief to deserving island residents with special financial needs as well as entities, such as credit unions, that benefit the community. Credit unions have unique characteristics that qualify them for a real property tax exemption.

- Credit unions are not-for-profit, democratic, financial cooperatives owned by their members;
- Credit union members, rather than stock market shareholders or parent companies, all benefit from earnings being passed back in the form of competitive rates, and additional products and services;
- Credit unions, with limitations on who they can serve and restrictions on products and services, also have a social mission to provide service to people of modest means as well as to increase the level of financial literacy in the community.

Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Victoria H. Santos

(Insert Your Name Here)

Leonette Ann Ale Ani Riley
46696 Cape Horn Road
Cleveland, Minnesota 56017

January 8, 2012

Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Re: Proposal to Eliminate Real Property Tax Exemption for Kuleana Lands

Dear Council Chair Ernest Y. Martin and Council Member Ikaika Anderson:

Today a family member forwarded a copy of an excerpt from the "Real Property Tax Advisory Board" regarding Kuleana Lands which describe the board's intent to repeal an exemption for lands held by relatively few Hawaiian families since the time of the Great Mahele. The receipt of the e-mail and Advisory Board's excerpt attachment prompted me to find the preliminary report of the advisory commission and review its contents.

First, may I point out that I am a native Hawaiian who was raised on our family land. The land provided food, lifestyle and income for our family. While much of the Hawaiian ways have been lost, our family has managed to maintain its hold on the family land for future generations. It is our hope to educate our ohana of the Hawaiian ways lost in assimilation into American society and return our family to its roots. I will admit bias at the onset and beg the Council's pardon for any hostility perceived in the following as I will not have the time to edit my communication as the deadline for submission is tomorrow.

Upon reading the preliminary report I wonder at the focus of the report. Why is such a miniscule portion (.02 of the General Fund) of the whole funding system being scrutinized? It seems deliberate to focus on the poorer, aged, and under privileged with select wording that indicates derision, *"..the **plethora** of exemptions which **riddle** the Honolulu Real Property Tax ordinance"*? While the reports states that it believes its review to be objective and evenhanded, it is quite apparent that there is a prejudice throughout which lends me to question the statement that there were no "preset or hidden" agendas. In my opinion if you choose to focus on those less fortunate that others have deemed worthy of protection there must be a hidden agenda. This coupled with the repeated mention of "appreciated value" and "land disposal" throughout the report is indicative of a possible movement to force the aged, poor and underprivileged from their homes for monetary gain? It seems to me that the "gain" in tax revenues would not equal the loss to the families involved and as a whole the report lacks any semblance of social conscience.

The Advisory Board states: "Preferences under the real property tax law should not be conferred merely because a property falls into a certain category of use or the property owner bears a certain characteristic be it a physical disability, age, or type of use of the real property."

Why not? Societies should protect their poor, aged, and underprivileged. Government's role is to serve and protect. In our instance, Native Hawaiians of kuleana descent should have preferential treatment; considering the fact that the Hawaiian Islands at one time belonged to the Hawaiians, the small percentage of Hawaiians still maintaining their aina under adverse conditions is miniscule. By 1890, the census showed that the

transfer of land out of Hawaiian hands was almost complete. "Commercial land-grabs and U.S. imperialism, as well as the overthrow of the Hawaiian monarchy all contributed to the loss of the Native Hawaiian's rights, spiritual harm, and political injury." (Native Hawaiian's spiritual beliefs recognize the inherent sacredness of the natural world and a human obligation to care for the land and family.)

Human obligations. The report states, "The Commission believes that critics must take an objective view of whom the taxpayer is and not base their assumptions on the quid pro quo that just because one is elderly or disabled that the person is necessarily poor." Obviously the committee members are either not elderly or disabled or very obviously not poor. Poor is a relative term. For the most part, Kuleana land owners are poor, but cash not land "poor". Land to a Hawaiian is more than an asset listed on a financial statement. It is life, it is family, and it is an integral part of who we are...in this light, the statement, "realizing the appreciated value to reap the benefits of appreciation" and "divest themselves of the property" is not an option. The committee seems to lack understanding of the Native Hawaiian's values in this regard. These types of statements give credence to the committee's obvious lack of social conscience and possibility of a more insidious rationale behind the commission's proposals. To even think of displacing even a small portion of the populace is cold, unfeeling, and reverses the role of government and populace.

My time is short so I will skip to "Good Tax Policy" where the committee uses a standard for generally accepted measurement of what constitutes good tax policy from 1989. Economic rationale alone would render the 1989 tax review standards obsolete but the focus, as with the rest of the report, is on the obligations and spending plans of the government, not on the needs of the protected groups. In my opinion, a good governmental unit appreciates and understands the needs of its population at large . A population that does include those protected groups—the poor, aged, and underprivileged who seem to be targeted for displacement.

Speaking of Government fund spending plans?? Isn't there a light-rail proposed for five billion? Who will the light-rail benefit and how will the funds be apportioned if the City and County of Honolulu is pinching pennies by attacking those unable to defend their protected status?

In closing, I wish to thank you for your time. I wish I had more time to write a lengthier and nicer letter. I sincerely hope that alternative income producing means can be found to help the City and County of Honolulu make its fiscal budget demands and that social conscience deters an increase in revenue on the backs of those less fortunate.

Sincerely,

Leonette Riley

laar

Audubon
Ms Shirley Kamins
4389 Malia St Apt 213
Honolulu HI 96821

January 9, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

Dear Council Members:

I am writing to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption. The issue of the real property tax exemption is important because the elimination of the exemption adds an undue and significant financial burden – particularly in a time of economic hardship and uncertainty – upon homeowners, charitable organizations and credit unions.

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We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Shirley R. Kamins

January 9, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Beverly Miura

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Greigson Gono

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Sincerely,

Coleen Iwanaga

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January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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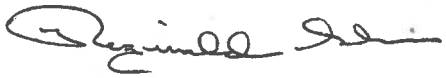

Reginald Shin

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Sincerely,

Scott Yoshida

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

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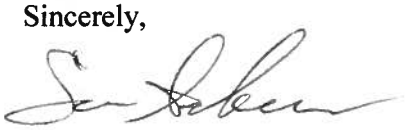

Sun Anderson

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

RE: Real Property Tax Exemptions

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Sincerely,

Craig Shimomi

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Sincerely,

Shirley A. Onishi

Shirley Onishi, Realtor LLC

January 10, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Sincerely,

Stan Onishi Sr.

Stan Onishi Sr.

January 10, 2012

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530 S. King Street, Room 202
Honolulu, Hawaii 96813

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Sincerely,

Lena Uehara

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January 8, 2012

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- Credit unions are not-for-profit, democratic, financial cooperatives owned by their members;
- Credit union members, rather than stock market shareholders or parent companies, all benefit from earnings being passed back in the form of competitive rates, and additional products and services;
- Credit unions, with limitations on who they can serve and restrictions on products and services, also have a social mission to provide service to people of modest means as well as to increase the level of financial literacy in the community.

Furthermore, all taxpayers whether members or not, benefit from the presence of credit unions in the marketplace. Competition from credit unions helps influence the deposit and loan rates and fees offered by for-profit financial institutions. If the real property tax exemption is eliminated, credit unions may not be able to offer the same level of pricing and services to its members, which could have an impact on the overall financial market and community.

We urge you to consider the impact of these changes, particularly in light of the economic challenges we are all facing, and to not accept the commission's recommendation.

Sincerely,

Akira Terada

From: Vicki Galam [vicki.galam@catholiccharitieshawaii.org]
Sent: Friday, January 06, 2012 12:37 PM
To: CCLBC
Cc: Jerry Rauckhorst; Tina Andrade
Subject: Statement in Opposition to Real Property Tax for Non-Profit Organizations
Attachments: City Council- Real Prop Tax for NP Orgs-OPPOSE 1-5-12.doc

Dear Sir/Madam,

Attached please find Catholic Charities Hawaii's statement in opposition to the Real Property Tax Advisory Commission's recommendation that non-profit organizations pay higher real property tax.

Mahalo,

Vicki Galam

Vicki Ong Galam
CATHOLIC CHARITIES HAWAI'I
Executive Administrative Assistant
1822 Ke'eaumoku Street
Honolulu, HI 96813
Phone (808) 527-4878
Fax (808) 527-4879
vicki.galam@catholiccharitieshawaii.org
www.CatholicCharitiesHawaii.org
Find us on Facebook:
www.facebook.com/CatholicCharitiesHI

CATHOLIC CHARITIES HAWAI'I

CATHOLIC CHARITIES HAWAI'I

Date: January 6, 2012

TO: Members of the Honolulu City Council

FROM: Jerry Rauckhorst, President and CEO, Catholic Charities Hawai'i

RE: **Statement in Opposition to Real Property Tax for Non-Profit Organizations**

Catholic Charities Hawai'i respectfully urges the City Council of Honolulu **NOT to adopt the recommendations of the Real Property Tax Advisory Commission that would mandate non-profit entities to pay higher real property taxes.** Even if non-profits were taxed at a percentage less than full market value, this tax would have a severe impact on their services to the community.

Catholic Charities Hawai'i serves tens of thousands of Hawai'i residents each year in over 30 programs. The levy of additional property taxes would seriously impact our ability to serve the elderly with transportation, housing assistance, respite, and other senior services; to help homeless families get off the streets; to help people in need who call for information and referral; to give youths a second chance at life through therapeutic foster homes; to counsel individuals facing challenging situations and who may be victims of abuse.

Any increase to the existing real property tax assessed to non-profits will directly impact the bottom line of non-profit entities. Non-profits are already struggling to maintain services they provide in partnership with the government sector. A good example is the Ma'ili Land Transitional Housing Program. This program, operated by Catholic Charities Hawai'i, is a 44 unit transitional housing project, which is critical to helping homeless families get off the streets, put their lives back on track and move onto permanent housing. It is located on two adjoining parcels of land, conveyed to Catholic Charities Hawaii by the City and County of Honolulu, for the specific purpose of serving low to moderate income families. Adding additional expenses to this project, such as property taxes, would severely jeopardize the sustainability of this program. Last year, Ma'ili Land served 306 homeless people and helped 100 homeless transition to permanent housing.

It is important for the City Council to understand that the assessed value of a non-profit's real property does not reflect their ability to pay an increase in the real property tax.

Furthermore, an increase in the property tax could also impact the public's willingness to donate monies to non-profits. Donors generally want their charitable donations to go towards community services, not taxes. These new taxes could have the effect of discouraging giving and volunteering.

In conclusion, we urge the City Council of Honolulu to **NOT** adopt the recommendations and to maintain the current Real Property Tax rate. Mahalo for your consideration and continued partnership with non-profits for the common good of our community.

CLARENCE T. C. CHING CAMPUS • 1822 Ke'eaumoku Street, Honolulu, HI 96822
Phone (808)527-HOPE(4673) • www.CatholicCharitiesHawaii.org

From: Holly J Huber [hollyjhuber@gmail.com]
Sent: Monday, December 12, 2011 4:31 PM
To: CCLBC; Martin, Ernie
Cc: Kobayashi, Ann; Garcia, Nestor; Cachola, Romy; Chang, Stanley; Harimoto, Breene; Gabbard, Tulsi; Berg, Tom; Anderson, Ikaika
Subject: Public Unable to Comment on Real Property Tax Advisory Commission Report

Aloha:

The Real Property Tax Advisory Commission Report was posted on the City's docushare for public comment. The Report's posted PDF file has the following significant errors:

1) There is no means published or publicized for the public to submit comments.

Although page 27 of the PDF file indicates public comments will be accepted, there is no way for the public to provide comments.

No email, no address, no phone number, no contact information appears anywhere in the PDF file. Nor has any of the media coverage indicated how the public can comment on the Report.

This could be construed as yet another attempt by the Commission to limit public comment.

2) Attachments are missing from the posted Report.

Page 26 of the PDF file reads:

ATTACH:
Written Testimony Received through 12/7/il
11/14/11 Perez Star Advertiser Article
11/22/li Star Advertiser Editorial
date? Hansen Letter to the editor response
12/4/11 KalapaHawaii Free Press Article
Other

None of these attachments are included in the posted PDF file.

3) The 27-page Report appears in the posted PDF file twice.

So instead of a 27-page Report with attachments, anyone downloading the file gets the same 27-page document repeated. This is confusing for anyone trying to read the document.

These significant errors are restricting the public's ability to comment on this report.

And such sloppiness further demonstrates the Commission's concern for expedience over accuracy.

The Commission has already violated the resolution that created it, the least they can do is to publish the Commission's recommendations in an intelligible format, accessible to the public.

Your prompt attention to this problem is requested. I would also appreciate notification when the corrected report has been posted. My previous requests for copies of the report have been ignored.

Holly Huber

hollyjhuber@gmail.com
554-7692

From: Cindy DeCastro [mc3dd@hawaii.rr.com]
Sent: Thursday, December 22, 2011 8:46 AM
To: CCLBC
Subject: Real Property Tax Exemptions

December 22, 2011

I'm sending this email in regards to the City Council wanting to eliminate the real property tax exemption for homeowners. I am a homeowner and want it stated that the exemption for homeowners should not be eliminated this will cause much more financial hardship on the homeowners. Already we have been hit hard by water, sewer, electric, home owners insurance and vehicle tax increases. As a household that is employed through the government our income has been decreased tremendously due to 10% increase in medical premiums averaging ($157.00 a month less in take home pay), also 14 days directed leave without pay (furlough) averaging another (161.00 a month more taken away from our pay) totaling about $318.00 a month less in income. Not to mention the payroll tax increase of 2% , if congress does not extend it another year it will take another $40.00 a month away from our salary. How is the citizens of Hawaii (home owners) going to survive these economic tough times. Please City Council Do Not take away the real property tax exemption from us homeowners.

Sincerely,

Cindy

From: Masuno, Dean
Sent: Tuesday, December 27, 2011 8:28 AM
To: CCLBC
Subject: FW: Proposal to Eliminate Real Property Tax Exemptions

I'm forwarding comments from one of our constituents for your consideration.

Dean S. Masuno
Senior Advisor
Councilmember Tulsi Gabbard
530 S. King Street, Suite 202-G | Honolulu, HI 96813 | 808.768.5006 | www.OurHonolulu.org
Representing the people of Downtown Honolulu, Chinatown, Kaka'ako, Makiki, Tantalus, Punchbowl, Papakōlea, Pauoa Valley, Nu'uanu, Liliha, Alewa Heights, Kamehameha Heights, and Kalihi Valley.

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From: Debbie Soares [mailto:soaresd006@hawaii.rr.com]
Sent: Sunday, December 25, 2011 5:06 PM
To: Gabbard, Tulsi
Subject: Proposal to Eliminate Real Property Tax Exemptions

I have been trying to get information off the government website to no avail. So I decided to write you directly, since I am not able to make a statement on the commission website. I live at 2116 Ladd Lane, in Pauoa Valley, on property that has been in our family since the Great Mahele. We have held on to this property, because this is family land, I have my history and genealogy on this property. I never knew about Kuleana exemptions until just recently, and have applied for the relief. Now that I am retired, my income is fixed, knowing that assessments continuously go up, I considered taking advantage of this exemption.

I received a copy of the commissions report and recommendations from OHA. They consistently state that everyone (homeowners) needs to pay their fair share for the benefits and services provided by the City. I have paid my fair share over that last forty years, and where have I received any benefits. Our roads have potholes. Every time they dig up the intersection it takes four or five years for them to fix the holes and bumps. Pauoa Elementary needs repair, Booth park, needs repair. But what do I see, they lay a new sewer pipe to take care of the new homes built up in the back of the valley. Pauoa road could use a line down the middle of the road to keep traffic on one side, rather than running down the middle, and forcing drivers over. There should be speed bumps near the school. SO WHAT BENEFITS. The Kuleana Exemption is held right now, by their report by 37 families for an exemption of some $400K. Yet the governments up their in the Millions.

If you come up Pauoa Road, 2115 just built a home, that is being sold at $999,000. Foreigners purchase that property to flip a profit. This will hurt me and my neighbors with the next assessment. There is no way this house is worth a million dollars. I watched them build it, the top floor is refurbished, its not brand new, and the rooms are small. I even believe the contractor was out of code, but I'm not an inspector.

The City should not depend on homeowners to foot the bill for the government. The disabled, the elderly and those with Kuleana property have paid their dues, what more can you ask of them. I am not worried about credit unions, charitable organizations, because that have a steady growth of income. But the rest of us are pretty much living from day to day. I ask that you stop these repeals that they are recommending, and find a way to get our tax dollars from the feds and the state. The City should have a commission, to study how to reduce expenses, how to secure biddings are not returned favors and things like that. Fix the government and not tax the citizens. This goes for all three levels of government.

From: Wilma Wilson [wwilson2323@yahoo.com]

Sent: Tuesday, December 27, 2011 12:13 PM

To: CCLBC

Subject: Keeping Senior Citizen Property Tax Exemption

Honolulu City Council
530 S. King St. #202
Honolulu HI 96813

Attn: Ernest Martin

Please, help us Senior Citizens to survive!
It's so very expensive to live in these beautiful Islands that I love so very much. I have lived here now for 41 years.

Even though I am 88, I **still** have to work part-time just to survive.

I have lived in Discovery Bay since the bldg was erected in 1976. But with the Lease Rent going up **FIVE** times what it was since 2007 I can barely make ends meet. Along with that, because of the economic downturn, we have had a LOT of foreclosures in this building. Because of this, our monthly maintenance fee alone is now OVER $640!!

Please, PLEASE, **keep** the Owner-Occupant **AND** Senior Citizen Property Tax exemptions! I am scared that I will not be able to pay my property tax if you get rid of these exemptions!!!

Thank you so very much for reconsidering and realizing just how much we need your help.

Sincerely Yours,

Wilma Wilson
1778 Ala Moana Blvd. apt 1206
Honolulu,HI.96815

From: Dana E. Ware [deware@aol.com]

Sent: Tuesday, January 03, 2012 1:54 PM

To: CCLBC

Cc: Berg, Tom

Subject: Honolulu Real Property Taxes

Dear Chairman Martin,

I am writing you to briefly discuss the Real Property Tax collections by the City and County of Honolulu.

I have reviewed the Preliminary Report of the Real Property Tax Advisory Commission and it seems to be a thoughtful contribution to the dialog regarding the issue.
I agree with the Commission's observation that the City and County must control and reduce expenditures, which continue to rise. We are living beyond our means.

I echo the Commission's observation that federal funding which has for some time been disproportionately lavished on Hawaii, is likely to be reduced in years to come. I consider that it will be due to pressure on the federal budget and the inevitable and dramatic reduction in seniority of the Hawaii representatives to the federal legislature.

With respect to homeowners exemptions, it should be continually reemphasized that property taxes are just one of many taxes borne by Hawaii residents. By many independent measures, Hawaii residents bear one of the highest total rates of taxation in the nation. Additionally, Hawaii residents bear the highest cost for electricty and gasoline in the nation on a regular basis. And water/sewage costs are set to rise dramatically due to EPA settlements and other infrastructure demands. Please keep such related issues in mind as you review Real Property Taxation.

With respect to nonprofit charitable entities who receive preferential property tax treatment, one thing should be made clear. Many of them are extremely wealthy organizations, to wit Kamehameha Schools. Their $300 tax rate is ludicrous and insulting to the citizenry. Their primary argument regarding their preferential treatment is that if they were taxed equitably, like others, they would not be able to do their good for society. As a result, homeowners for the most part, subsidize their good work and money-making, even if it is classified as nonprofit. Who is looking out for the homeowners who are contributing their share of property taxes, and striving to maintain their lifestyle so that they do not require the support of such charitable organizations?

I agree with the Commission's conclusion regarding the exemption for Credit Unions.

I agree with the Commission's conclusion regarding the exemption regarding Kuleana Lands.

I do not fully understand the necessity for preferential tax treatment for historical buildings, whether commercial or residential.

Thank you for the opportunity to provide these brief comments.

Dana E. Ware
Kapolei

From: Kiersten Faulkner [Kiersten@historichawaii.org]
Sent: Wednesday, January 04, 2012 6:53 PM
To: CCLBC
Subject: HHF Comments on Tax Commission Report
Attachments: HHFComments_RealPropertyTaxAdvisoryCommissionReport_04Jan12.pdf

Aloha Councilmember Martin,

Please see the attached comments from Historic Hawai'i Foundation on the Real Property Tax Advisory Commission's report and recommendations, as they relate to property tax exemptions for historic residential and commercial properties.

HHF's full comments are attached. In summary, HHF recommends that the City retain its existing property tax exemption for historic properties dedicated for preservation; give the recent amendments and implementation a proving time to determine if they are effective; and table the Commission's recommendations in this regard. The Commission's recommendations could be revisited if and when the City determines that it will develop a comprehensive program for historic preservation incentives, regulations, and professional management, with accompanying staffing and administrative support.

Please let me know if you have any questions or would like further discussion of this issue. Thank you for the opportunity to comment.

Thank you,
Kiersten Faulkner

Kiersten Faulkner, AICP
Executive Director
Historic Hawaii Foundation
680 Iwilei Rd., Ste. 690
Honolulu, HI 96817
Tel: 808-523-2900
FAX: 808-523-0800
Email: kiersten@historichawaii.org
WEB: www.historichawaii.org

To become a member or make a contribution through our secure website, use the link below!

HISTORIC HAWAI'I FOUNDATION

HISTORIC HAWAI'I FOUNDATION

To: Honolulu City Council
The Honorable Ernest Martin, Chair

From: Kiersten Faulkner
Executive Director, Historic Hawai'i Foundation

Date: January 4, 2012

RE: **Historic Hawai'i Foundation's comments on the Real Property Tax Advisory Commission Report**

On behalf of Historic Hawai'i Foundation (HHF), I am writing in response to your request for comments on the Real Property Tax Advisory Commission's Report as it relates to the Historic Preservation Tax Exemptions.

The existing tax exemption for residential and commercial historic properties is the City & County of Honolulu's only systematic program to encourage the perpetuation of Oahu's architectural heritage and historic legacy. The City does not employ preservation planners, historic architects, historic landscape architects, architectural historians or other qualified preservation professionals on staff, either in its Real Property Assessment Division or in the Department of Planning & Permitting; Honolulu does not have regulations prohibiting demolition of historically significant properties or mandatory design guidelines to regulate alterations to historic structures; Honolulu does not have a local preservation commission or participate in the state's certified local government program for a comprehensive preservation approach.

In short, the City has chosen a public policy that relies on a single incentive program to encourage the preservation of its heritage: property tax exemptions. The current tax exemption was the subject of intense scrutiny, fierce debate, numerous public hearings and reviews, and ultimately changes to strengthen the clarity, conditions and enforcement of the preservation program. Those changes were promulgated in September 2011 and the initial compliance period is still underway.

HHF recommends that the City retain its existing property tax exemption for historic properties dedicated for preservation; give the recent amendments and implementation a proving time to determine if they are effective; and table the Commission's recommendations in this regard. The Commission's recommendations could be revisited if and when the City determines that it will develop a comprehensive program for historic preservation incentives, regulations, and professional management, with accompanying staffing and administrative support.

PROPERTY TAX EXEMPTIONS FOR HISTORIC PROPERTIES

On O'ahu, 259 residential and six commercial properties were approved for the 2012 historic preservation property tax exemptions. Approximately 80% of the historic homes receiving the exemption are assessed at less than $1M.

Most recent figures available (for FY11) showed total assumed foregone real property taxes of $967,679 for historic residential properties and $305,586 for historic commercial properties. Assumed foregone property tax exemptions for all 53 exemptions combined total about $272 million. Historic property tax exemptions comprise only 4.7% of all foregone taxes, and represent about infinitesimal .0005% of the City's $1.7 billion operating budget.

The City's real property tax exemption program offers owners of registered historic properties an economic incentive to preserve and protect these significant resources. The tax exemption program allows owners to have some financial relief in the face of economic pressure to demolish, subdivide, redevelop or otherwise destroy historic properties. Economic incentives for historic preservation are vitally important, and the property tax exemption program helps to make preservation of our historic homes and neighborhoods affordable when they may otherwise be at risk.

Under the current exemption, historic homes that are dedicated for preservation and that meet certain conditions of historic significance, visibility, condition, and a posted plaque may be exempted from real property tax. If the petition is approved, and if the homeowner remains compliant with the conditions, occupants of homes receiving the exemption pay the minimum property tax.

In June 2011, the City & County of Honolulu amended its property tax exemption for historic homes dedicated for preservation to clarify and strengthen the conditions for receiving the property tax exemption. Those new rules and conditions are currently being implemented and enforced. Rules were promulgated in September.

There is also an exemption for commercial properties that are listed on the Hawai'i Register of Historic Places after January 1, 1977. Owners of these properties are afforded a 50% reduction in their property tax liability provided they meet certain requirements including recording a maintenance agreement with the Bureau of Conveyances.

COMMISSION'S REPORT

The Commission's recommendations related to the historic preservation exemption state that it feels that the flat exemption amount that is currently applied to all historic residential properties is unfair and believe that historic residential real property should be afforded relief by applying an assessment ratio that results in a valuation that is less than fair market value, and that actual qualified maintenance expenditures be allowed to offset any remaining real property tax liability but no less than the minimum tax. The Commission recommends, and assumes, that the qualified expenditures would be certified by the State historic preservation office.

HHF'S RECOMMENDATIONS

The historic property exemptions are immaterial to the City's overall budget and are dwarfed by much larger equity issues between residential and commercial rates, homeowner exemptions and other tax policy issues. Therefore, we feel that this discussion should be framed not as a financial debate but rather as a preservation issue.

HHF's disagrees with the Commission's recommendations, primarily because the administrative burden for appropriate, consistent and standardized implementation would cost far more than any additional taxes collected, while still not achieving preservation outcomes. As both preservation and fiscal policy, the recommendations fall short.

For the Commission's proposed system of reimbursable expenses to be successful, all work done to historic structures receiving the exemption (and, ideally, to all historic structures) would need to be reviewed by qualified preservation professionals. It is unrealistic to assume that the State Historic Preservation Division would do the City's job for it. Therefore, the City would need to establish a preservation program, with commensurate staffing and administrative support, to implement a review process to ensure that the projects are in keeping with the Secretary of the Interior's Standards for Rehabilitation, national standards that should be followed when undertaking work on a historic property.

Additionally, maintenance work is rarely done at the same level every year; some maintenance (e.g. roofing, termite treatment, painting) is done periodically as needed, and the associated expenses vary year to year. In that case, tax exemptions should be allowed to be claimed over a period of up to five years, rather than having to apply their qualifying expenditure to the tax year only in which they undertook the work.

Although a reimbursement system could assist homeowners who are committed to preserving historic properties, it does not meet the second purpose of providing a disincentive for demolition by future owners. The current flat exemption includes punitive measures (payment of back taxes with interest) should an owner fail to preserve the historic property. This is an important preservation incentive when properties transfer; it would be lost if the maintenance-only system were adopted.

The Commission also suggests that it would not be unreasonable to allow owners of income-producing residential property to receive tax relief, as sometimes it is necessary for a property to generate income in order to be preserved. HHF agrees that income-producing residential properties should be granted tax relief for maintaining their historic structures. Care should be taken, however, to ensure that the change in use does not result in the property being altered in a way that is not in keeping with the preservation standards.

Therefore, HHF recommends that the City retain its existing property tax exemption for historic properties dedicated for preservation; give the recent amendments and implementation a proving time to determine if they are effective; and table the Commission's recommendations in this regard. The Commission's recommendations could be revisited if and when the City determines that it will develop a comprehensive program for historic preservation incentives, regulations, and professional management, with accompanying staffing and administrative support.

Thank you for the opportunity to comment.

Historic Hawai'i Foundation

680 Iwilei Road, Suite 690 • Honolulu, HI 96817 • Tel: 808-523-2900 • FAX: 808-523-0800 • www.historichawaii.org

Historic Hawai'i Foundation was established in 1974 to encourage the preservation of historic buildings, sites and communities on all the islands of Hawai'i. As the statewide leader for historic preservation, HHF works to preserve Hawai'i's unique architectural and cultural heritage and believes that historic preservation is an important element in the present and future quality of life, environmental sustainability and economic viability of the state.

From: Dorothee Blotzke [dsblotzke@hinamauka.org]
Sent: Friday, January 06, 2012 11:34 AM
To: CCLBC
Cc: Alan Johnson
Subject: Hina Mauka Testimony - Nonprofit Tax Exemption
Attachments: Nonprofit Tax Exemption_Hina Mauka.pdf

Aloha City Council Members,

Please see our attached testimony in regards to proposed property tax changes, recommended by the Tax Advisory Commission.

We hope the City Council is able to preserve the nonprofit tax exemption, and appreciate the opportunity to submit testimony.

Respectfully,

Dorothee S. Blotzke
Executive Assistant

Hina Mauka
www.hinamauka.org
45-845 Po'okela Street, Kaneohe, HI 96744
Phone 808-236-2600 ext. 228

HINA MAUKA

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, HI 96813

January 5, 2012

Dear Council Members:

Hina Mauka opposes proposed changes to the real property tax rate for non-profit entities.

At this time of budget cuts and increasing demands for essential non-profit programs and services, any change in the real property tax for non-profits would mean a reduction in services to the public, and may jeopardize the survival of many nonprofit organizations.

Non-profits need the tax exemption on real property; these programs provide much needed services which government is not able to provide. If these agencies cannot survive with the additional tax burden, the services would likely need to be provided by government at a much higher cost.

Taxing non-profit entities may reduce the amount of charitable contributions that go toward services, and may have to be applied towards meeting taxes. The public would react negatively, potentially reducing giving and volunteering.

We urge you to not change the real property tax for nonprofit entities.

Sincerely,

Alan Johnson
President & CEO

45-845 Po'okela Street, Kaneohe, Hawaii 96744
Phone (808) 236-2600 • Fax (808) 236-2626

From: Lisa Cook [lcook@kualoha.org]
Sent: Friday, January 06, 2012 11:01 AM
To: CCLBC
Subject: real property tax for non-profits

Aloha,
I would like to support the position of HANO to not change the tax laws which provide exemptions from real property tax for non-profits. Non-profits, such as Ku Aloha can have a difficult time finding space and accepting landlords, and we are paying standard market rates already. The exemption encourages landlords to partner with non-profits and moreover, some of them will pass on the savings to the non-profit in reduced rent rates. If this is changed, then non-profits will be hurt in more ways than just fiscal and we would like that consideration to be heard.
Thank you for this opportunity to be heard.
Mahalo Nui,

Lisa Cook, ACSW, LSW
Executive Director
Ku Aloha Ola Mau
1130 N. Nimitz Hwy. Ste. C302
Honolulu, Hawaii 96817
PH: (808) 538-0704
Direct line: (808) 566-8234
FAX: (808) 538-474
Email: lcook@kualoha.org
website: www.kualoha.org

From: Louis Erteschik [Louis@hawaiidisabilityrights.org]
Sent: Friday, January 06, 2012 3:48 PM
To: CCLBC

I am writing on opposition to the proposal in the Preliminary Report of the Real Property Tax Advisory Commission to eliminate the property tax exemption for non - profit organizations.

Speaking on behalf of non- profits in general, I can say that many perform essential functions serving those who depend on society's safety net and that they operate on budgets with very limited margins, such that additional expenditures may result in their cessation of services or closure.

Speaking specifically for our agency, we lost our state funding for the past two fiscal years , and as a result have had to curtail services. Our current operating budget factors in an office rental based upon a calculation using the rate provided by the tax exemption. If the exemption were eliminated, it would lead to a substantial increase in our rent and further impact ability to serve those in the community who are individuals with disabilities.

For those reasons, we submit this testimony in opposition to that recommendation and urge the City Council to not adopt that proposal of the Advisory Commission.

Louis Erteschik, Esq.
Acting Executive Director
HAWAII DISABILITY RIGHTS CENTER
1132 Bishop Street, Suite 2102
Honolulu, Hi. 96813
808 949-2922 ext 211

From: David Goya [admindgoya@pacthawaii.org]
Sent: Monday, January 09, 2012 4:04 PM
To: CCLBC
Subject: Preliminary Report of the Real Property Tax Advisory Committee
Attachments: PACT RPT Testimony .pdf

Please find enclosed our testimony related to the Preliminary Report of the Real Property Tax Advisory Committee.

Mahalo,
David Goya

David Goya
Vice President of Operations

1485 Linapuni Street, Suite 105
Honolulu, Hawaii 96819
Direct: 792-9707
Tel: (808) 847-3285 Fax: (808) 841-1485
Website: www.pacthawaii.org

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Parents And Children Together, 1485 Linapuni Street, Suite 105, Honolulu, HI 96819

PARENTS AND CHILDREN TOGETHER
A FAMILY SERVICE AGENCY

January 9, 2012

Honolulu City Council
530 South King St., Room 202
Honolulu, HI 96813

Re: Preliminary Report of the Real Property Tax Advisory Commission

To the Honorable Members of the Honolulu City Council:

Parents And Children Together has served to meet a wide range of community needs since 1968. With multiple programs spread geographically across all islands, it is necessary for us to occupy dozens of offices, classrooms and support facilities throughout the State.

While we understand the Commission's desire to increase the revenue stream from real property taxes and the resultant recommendation to tax non-profit organizations, we are concerned about the potential reach and impact of any proposed changes to the current exemptions.

By their very purpose, non-profits exist for the benefit of the people that they serve. Unlike for-profit entities, they do not possess long-term objectives to increase their equity for eventual appreciation and gain. As such, they are truly a flow-through organization where any cost savings benefit the recipient of the services themselves. If real property taxes are increased, it does not result in less profit in the owner's pocket, instead it directly and immediately translates into the reduction or termination of services to those who need them the most.

PACT's programs serve individuals and families in the community who do not have the resources or capabilities to help themselves because they are on the lower end of the economic scale. Increasing the tax burden upon a non-profit organization will result in reduced and compromised services to this group, in effect representing a regressive tax against those who can least afford it.

Our programs contribute to an increase in the level of education and responsibility among our customers that translates into an enhanced level of public safety in the community, and a reduced need for police enforcement and criminal infrastructure. While public safety represents one of the largest expense line items for the County, increasing the real property taxes assessed against non-profits works against the County's public safety goals by handicapping the effectiveness of these organizations in meeting their social objectives.

PACT has deep concerns with the proposal to reduce or eliminate the real property tax exemption for non-profit organizations, specifically as it impacts the level and quality of service provided to the recipients of our services. We feel that this issue warrants further discussion and clarification and welcome the opportunity to contribute to this process.

Respectfully submitted,

Ruthann Quitiquit
President and CEO

1485 Linapuni St. Suite 105, Honolulu, HI 96819
Tel: 808-847-3285 | Fax: 808-841-1485 | www.pacthawaii.org

From: brookhartlaw@gmail.com on behalf of Brook Hart [hartlaw@hawaii.rr.com]

Sent: Friday, January 06, 2012 2:48 PM

To: CCLBC

Subject: "Preliminary Report of the Real Property Tax Advisory Commission"

The Honorable Ernest Martin
Chairman, Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813-3065

Dear Chairman Martin:

In the second paragraph of page 22 of the "Preliminary Report of the Real Property Tax Advisory Commission," there are two typographical errors. First, the word "to" is missing between the word "opportunity" and the word "see." Second, the sentence that reads "Therefore, it does seem unreasonable to allow owners of such historical residential properties to utilize the properties to generate resources that would assist in the cost of maintaining and preserving the historic structure" should read: "Therefore, it does not seem unreasonable to allow owners of such historical residential properties to utilize the properties to generate resources that would assist in the cost of maintaining and preserving the historic structure."

Sincerely,

Brook Hart

Law Offices of Brook Hart
333 Queen Street, Suite 610
Honolulu, Hawaii 96813
Telephone: 808-526-0811
Facsimile: 808-531-2677
Website: http://www.hart-law.net
Admitted to practice in Hawaii, California and New York

From: ourtutu567@aol.com
Sent: Friday, January 06, 2012 1:25 PM
To: CCLBC
Subject: Real Property Tax Exemptions

I am an 81 yr old retired property owner. I purchased my condo after selling my home in 1994 and before retiring at age 70.

Without the exemption I have been privledged to have the past few years, owner occupant, age related and low- income, I would be hard pressed and quite possibly unable to pay my Real Property Tax.

Currently my exemption is "IN LIEU OF HOME EXEMPTION CLAIM FOR 75 YEARS AND OLDER FOR LOW INCOME HOUSEHOLDS"
pARCEL 1-2-6-028-040-0126

I know I am noy the only senior with this concern. Please retain these exemptions.

Thank you for considering this request.
Sincerely,
Margaret A. McLeod
2600 Pualani Way # 2703
Honolulu, HI 96815

From: JR Robinson [jr@fphawaii.com]

Sent: Friday, January 06, 2012 8:53 AM

To: CCLBC

Subject: Public Comment Submission Regarding the Commission's Recommendations Pertaining to the Real Property Tax Exemption for Historic Homes

Attachments: ADDENDUM TO THE PRELIMINARY REPORT OF THE REAL PROPERTY TAX ADVISORY COMMISSION.pdf

Attached please find public comments I am submitting in addendum to the Real Property Tax Advisory Commission's December 9th, 2011 report. If any further information is required or if these comments should be submitted in a different format, please let me know. Thank you.

-J.R. Robinson

ADDENDUM TO THE PRELIMINARY REPORT OF THE REAL PROPERTY TAX ADVISORY COMMISSION:

Public comments regarding proposed changes to the historic residential homes property tax exemptions

January 2, 2012

To Whom It May Concern:

This communication offers the following comments in addendum to the December 9th, 2011 Preliminary Report of the Real Property Tax Advisory Commission -

- The first sentence of section of the Commission's report pertaining to the property tax exemption for historic residential properties reads, *"No doubt a major impetus for the creation of this Commission was the controversy generated by the blanket exemption granted to historic residential real property."* **It should be acknowledged that revenue "lost" to the historic homes property tax exemption represents a tiny fraction (.1-.2%) of the $1.085 billion city budget. The controversy surrounding this issue is, unfortunately, occupying a disproportionate share of and is a distraction to the budget debate.** Even the complete elimination of the historic homes tax exemption would have almost no impact on the operating budget.

- The Commission should be commended for pointing out that, aside from the property tax exemption for homes on the state Historic Register, *"...there are no laws in place that prohibit the destruction or removal of such properties."* **If a primary goal of the Commission is to seek out ways to increase revenue, instead of altering the real property tax exemption (and, thus, reducing or eliminating the state's sole statutory preservation incentive), a better alternative might be to enact restrictions that generate revenue punitively. In addition to adding revenue to the state, such actions might go a long way toward protecting important old homes that are not on the Historic Register.** Potential examples might be as follows:
  (1) Institute a high fee for permits to demolish homes constructed before WWII.
  (2) Raise the fee for the disposal of residential demolition material into Oahu landfills. (Note: This might also encourage recycling of construction materials.)
  (3) Require homeowners who de-list their homes from the Historic Register to repay ALL back taxes since listing, plus the current 12% interest penalty.

- Although the Commission was clearly thoughtful in its deliberations, the recommendation that the historic homes property tax exemption be tied to "qualified maintenance expenses" is both ill-conceived public policy and poor tax policy. With respect to the former, the primary public policy goal is obviously to create incentives to preserve the state's architectural history for future generations (i.e., for perpetuity). However, **shifting from a pure property tax exemption to maintenance expense reimbursement completely eliminates the preservation incentive when historic properties transfer from one owner to the next. Simply stated, maintenance cost reimbursements provide absolutely no preservation incentives for a buyer of an historic home who is predisposed to demolish and develop.** Additionally, the maintenance expense reimbursement plan is poor tax policy, as it would almost certainly create an additional administrative burden and expense for the Office of the Tax Collector to collect, review, and verify piles receipts submitted by homeowners.

- I respectfully disagree with the Commission's suggestion that the amount of the real property tax exemption should be tied to a ratio based upon fair market value and with the notion that the exemption amount should be different for higher valuation homes than for lower value historic homes. **From a behavioral economics perspective, providing the same property tax exemption, regardless of assessed value, provides a powerful incentive to preserve the property from one owner to the next. Applying the measure in this fashion encourages preservation of ALL sizes and types of architecturally important and/or historic homes. The effectiveness of this incentive structure is well documented throughout the United States**.

- While the Commission was dutiful in citing examples of wonderful grand homes that have, to our great detriment, been demolished over the years, it is a mistake to suggest either (1) that only large estates merit preservation, or, (2) the converse, that only modest homes need the tax exemption (presumably, since owners of large homes can afford to pay). **From a public policy perspective, both the grand estates and the architecturally important modest residential houses contribute to Oahu's nostalgic sense of place, and we should seek to preserve them all**.

- To the extent that the public policy debate has been influenced by the perception that the property tax exemption for historic homes only benefits affluent homeowners, it should be noted that approximately **80% of the 255 state-registered historic homes on Oahu are assessed for less than $1 million**.

- **It is unfortunate that the historic homes property tax exemption discussion has been framed as a social equity debate. The issue is not rich vs. poor. At issue is the importance of preserving the remarkably small remaining number of properties that comprise Oahu's historic landscape.** This legacy is being lost at an alarming rate. Using my own district of Manoa as an example, 2011 alone saw the demolition of six of the approximately 300 remaining pre-WWII homes in the valley. Although most of these homes were modest residential structures, their loss (and replacement with modern construction) undeniably diminishes the historic charm of the neighborhood and represents a permanent, tangible economic loss to surrounding property owners. Similarly, a large historic estate near the University has recently been taken off the Historic Register to pave the way for development by a new owner. These irreplaceable losses are not unique to Manoa. Indeed, these are merely the latest examples of Hawaii's sad regressive history of failing to preserve its architectural legacy and culture.

In closing, I hope these comments will be received constructively and will be useful to the Commission and the City Council in their decision making.

Sincerely,
J.R. Robinson
Manoa Resident

The author brings to this debate an academic and professional background in economics as well as a personal background in historic home preservation. He is the owner of a restored 1924 home in Manoa. His home is not currently listed on the Historic Register.

ATTACHMENT: Photo Essay

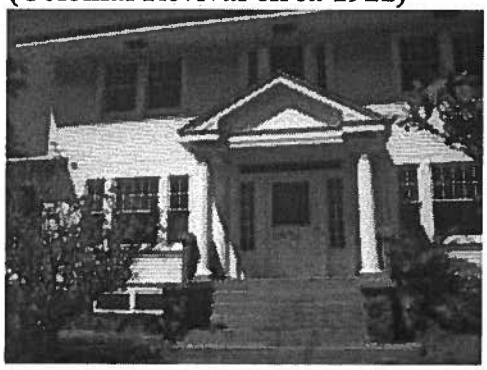
A Community That Fails to Preserve Its History Has No Future.

The photographs below offer a few examples of the thousands of architecturally important old homes on Oahu that have been demolished over time in favor of new development. The examples range from modest plantation-style bungalows to Victorian mansions. All once contributed to Oahu's character and sense of place, and all are gone forever. In considering these photos, the viewer is asked to consider the following questions –

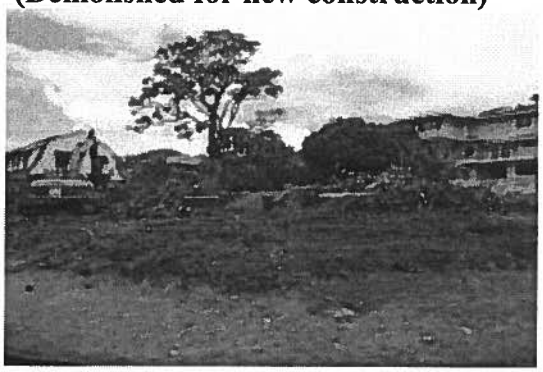
Were our neighborhoods improved after these old homes were destroyed, or did we suffer a loss?

Are we, as a community, being shortsighted by failing to take greater measures to preserve the rapidly diminishing number of architecturally significant old homes on Oahu?

BEFORE – Manoa Road 2010
(Colonial Revival circa 1922)



AFTER – Manoa Road 2011
(Demolished for new construction)



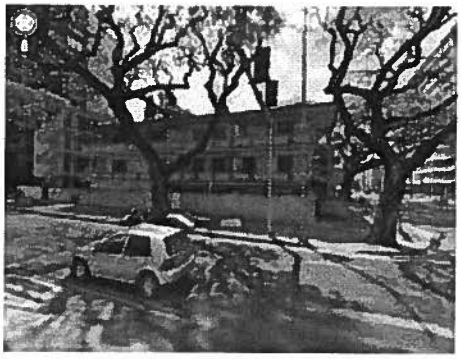
BEFORE – Nehoa Street (2011)
1930s Makiki Bungalows

AFTER – Nehoa Street (2012)
Same View - New Construction

As the following photos illustrate, our community has a long history of failing to preserve its historic past. Unfortunately, the loss of the beautiful old houses that give our neighborhoods character and charm happens incrementally so that we do not notice how very much we have lost until we stop and look back.

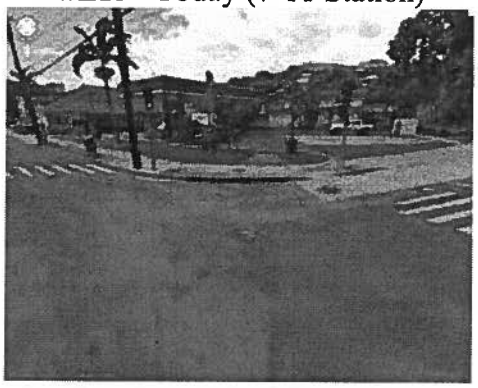
BEFORE – Spreckles Mansion (Punahou St.)

AFTER – Present View



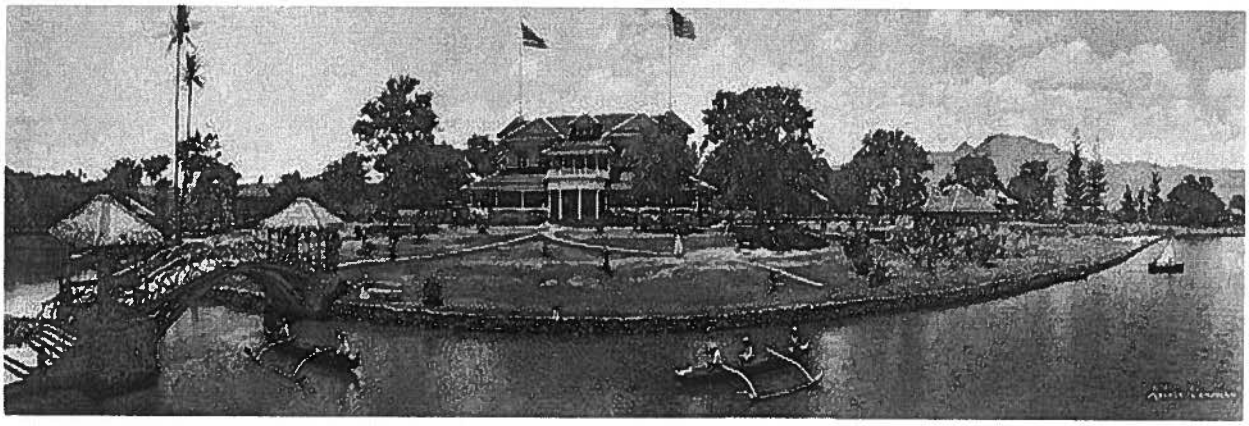
BEFORE – Wilder & Metcalf (c. 1915)

AFTER – Today (7-11 Station)

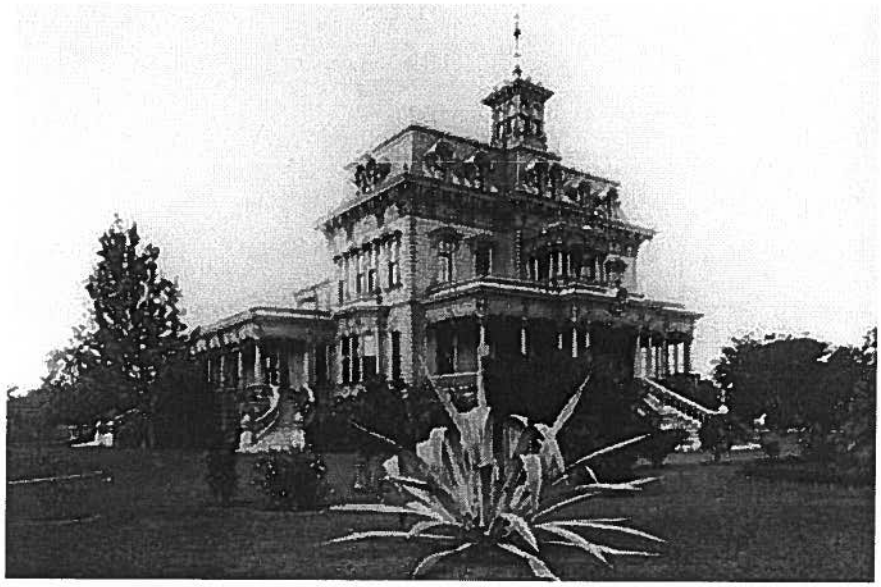


The following grand estates have been gone for nearly a century. When we look at the unsightly structures that occupy the same landscapes today, can we not recognize how foolish we have been in letting them go? Though greatly diminished in number, there are beautiful old homes and estates of all sizes in every City Council district on Oahu. As a community, we should learn from our previous failures and seek to preserve and cherish what remains.

PARADISE LOST – The Haleiwa Hotel c. 1915



PARADISE LOST – Honolulu High School (Former Residence of Princess Ruth) c. 1900. [Now the site of Pali Safeway Supermarket]



From: Tam, Steven [STam@aarp.org]
Sent: Friday, January 06, 2012 8:53 AM
To: CCLBC
Cc: Stanton, Barbara; Bottorff, Bruce
Subject: Budget Committee Testimony - Real Property Tax Advisory Commission Report
Attachments: Rpt of Real Prop Tax Advisory Commission 01 06 11 AARP.pdf

Please see attached AARP testimony on the Real Property Tax Advisory Commission Report. Thank you.

Steve Tam
AARP Hawaii
Director of Advocacy
1132 Bishop St., Suite 1920, Honolulu, HI 96813-2813
Office: (808) 545-6005 | Fax: (808) 537-2288 | Email: stam@aarp.org

To: City Council Budget Committee
Chair Ann Kobayashi, Budget Committee

Date: January 6, 2012

Re: **Preliminary Report of the Real Property Tax Advisory Commission, Dated December 2011**

Chair Kobayashi and Committee Members:

My name is Barbara Kim Stanton, State Director of AARP Hawaii. AARP is a membership organization of people 50 and older with nearly 150,000 members in Hawaii. We are committed to championing retirement and financial security; access to affordable, quality health care for all generations, providing the tools needed to save for retirement, and serving as a reliable information source on issues critical to Americans age 50+.

AARP offers the following comments on the Preliminary Report of Real Property Tax Advisory Commission, which conducted a review of the City & County of Honolulu's real property tax system. Our comments specifically relate to the elimination of the home exemption (homeowners age 64 or under); home exemption (home owners age 65 and over), and the "in lieu of" home exemption.

AARP's comments are as follows:

- AARP is concerned that in a high cost-of-living state like Hawaii, seniors on fixed incomes are already struggling to make ends meet and the proposed elimination of home exemptions would be a financial hardship for many. The elimination of the home exemption would be a form of a tax increase on seniors who would then have less income to pay for daily living expenses.
- AARP agrees with the Commission that if exemptions are eliminated that there should be a decrease in real property tax rates, so as not to create a windfall in tax revenues.
- The elimination of exemptions will most impact individuals with lower incomes, and tax relief should be considered for individuals unable to pay by increasing the amount of the County's real property tax credit, and/or revising eligibility requirements by:
    - Reducing the maximum percentage of income that a qualifying homeowner is expected to pay in property taxes. E.g., Currently, the tax credit threshold is 3% of income if age 75 and over, and 4% of income if age 74 and under.
    - Reducing the age requirement from 75 years and over, to a lower age bracket, for the determination of the maximum percentage of income that a qualifying homeowner is expected to pay for property taxes.
    - Increase the combined income "ceiling" that determines the eligibility for the credit and the property tax amount.
- The Council should consider the creation of a property tax deferral program for seniors unable to make property tax payments. Such a program would allows property owners to defer payment of property taxes until the property is sold, transferred, or the owner dies.

Eligibility requirements may include income; age; occupancy status; length of residency in the home; and length of residency in the county. Approximately 26 states have such property tax deferral programs.

Thank you for the opportunity to provide testimony.

From: Dennis Tanimoto [dtanimoto@hcul.org]
Sent: Friday, January 06, 2012 11:24 AM
To: CCLBC
Cc: Martin, Ernie; Figueira, Laura
Subject: Comments to Real Property Tax Advisory Commission Report
Attachments: Letter in response to the RPTAC report.pdf

Attached is the comment letter submitted by Hawaii Credit Union League in response to the preliminary report of the Real Property Tax Commission. Please include the letter in the addendum to the Commission's report.

Mahalo,

Dennis K. Tanimoto, CAE | President & Chief Executive Officer | Hawaii Credit Union League
1654 South King Street | Honolulu, HI | 96826-2097
Main phone: 808.941.0556 x 400 | Direct phone: 808.203.6400

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Hawaii Credit Union League
Your Partner For Success

1654 South King Street
Honolulu, Hawaii 96826-2097
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Web site: www.hcul.org
Email: info@hcul.org

January 6, 2012

The Honorable Ernest Martin, Chairman
and Members
Honolulu City Council
530 South King Street
Honolulu, HI 96813

Dear Chairman Martin and Members of the Council:

Re: Preliminary Report of the Real Property Tax Advisory Commission

Thank you for the opportunity to comment on the above-referenced subject. The credit unions of Hawaii strongly oppose the recommendations of the Real Property Tax Advisory Commission (hereinafter the "Commission") to repeal or reduce credit unions' real property tax exemption.

The Commission Report Said

"(R)eal property taxpayers are being asked to subsidize the benefits credit unions afford their members such as paying higher interest rates on deposits and extending lower interest rates on it [sic] loans to members. Thus, the Commission questions the validity of this exemption and recommends that the Council consider complete repeal of the exemption."

Our Response

Hawaii credit unions were formed as nonprofit financial cooperatives pursuant to the Federal Credit Union Act of 1934. That law was enacted near the end of the Great Depression for the purpose of promoting thrift among members and creating a source of credit for provident or productive purposes. Now, near the end of the Great Recession, such affordable financial services are needed more than ever, especially for people of modest means.

In a speech delivered to a credit union conference in February 2004, then Secretary of the Treasury John Snow, put it best. He said, "You're in the business to do good, as well as to do business. That's clear from your motto: 'Not for profit, not for charity, but for service.' And let me say to you that I understand you are for service and not for profit, which is the fundamental reason why this talk of taxation of your industry and what you do is something we (the George W. Bush administration) oppose. I think I said here last year that you always get less, it's a truism I think in economics, you always get less of anything you tax. [Emphasis added.] Well, we don't want to get less of what you do."

Unlike for-profit financial institutions that are able to access capital from external sources, such as issuing additional stock or acquiring subordinated debt, a credit union can strengthen its capital only by retention of net income. Capital is needed to support growth and as a reserve for contingencies. Consequently, as observed by Secretary Snow, taxation will diminish the growth of credit unions and their ability to serve more members. Timing is also an issue, as net income of credit unions has been severely impacted by the global financial crisis.

Credit unions' real property tax exemptions should not be considered a subsidy to benefit a few individuals. Instead, the exemptions are a means to contribute to the financial wellness of nearly 811,000 credit union members in Hawaii, similar to the way tax-exempt nonprofit healthcare agencies contribute to the medical wellness of citizens.

The Commission Report Said

"The Commission notes that on one hand those that have a limited field of membership only serve that defined field of membership and not the community at large. Conversely, the Commission notes that for those credit unions that have a field of membership that is community based, one has to question whether or not those institutions maintain a competitive advantage over traditional financial institutions. Should the Council determine that this repeal may be politically unacceptable, consideration should be given to applying an assessment ratio as recommended above for other nonprofit organizations, albeit at a higher ratio than that granted to Section 501(c)(3) organizations."

Our Response

All credit unions have limited fields of membership, as required by the aforementioned Federal Credit Union Act. Fields of membership can be occupation-based (such as employees of the state or county government), association-based (such as members of a labor union), or community-based (living or working within a well-defined local community). Regardless of the field of membership type or asset size, all credit unions are deserving of the exemption from real property taxes because of their structure, purpose, and public benefit. Furthermore, community-based credit unions do not maintain a competitive advantage over what the Commission labels "traditional" financial institutions.

As to structure, credit unions are nonprofit financial cooperatives that are owned and operated by members. Unlike for-profit corporations where financial benefits accrue to a relatively small group of private investor-stockholders, financial benefits of credit unions accrue to all owner-members. Also, unlike for-profit corporations, voting power is greater for those owning more stock, credit unions are democratically controlled, with each member having one vote, without regard to the amount on deposit. Additionally, unlike for-profit corporations, directors are unpaid volunteers who are elected by fellow members of the credit union without the use of proxies.

As to purpose, credit unions fulfill the statutory purpose of promoting thrift among members and creating a source of credit for provident or productive purposes. Members come from all walks of life, as evidenced by the vast membership of Hawaii credit unions mentioned earlier. With a credit union membership penetration rate of approximately 60 percent of the state's resident population, Hawaii has one of the highest penetration rates in the nation. That would not have been possible if the credit unions of Hawaii were not fulfilling their purpose.

As to public benefit, credit unions are an alternative provider of affordable financial services. Especially in this time of unprecedented uncertainty – where other financial service providers have lowered deposit interest rates to almost zero, tightened loan underwriting standards, and raised fees – credit unions have been a welcome beacon of hope. The effect of credit unions in the marketplace is not limited only to credit union members but flows to customers of banks as well, since banks have to consider credit unions' pricing when setting their rates and fees.

As to community-based credit unions maintaining a competitive advantage over "traditional" financial institutions, credit unions are nonprofit cooperatives owned by members whereas banks are for-profit corporations owned by private stockholders. Furthermore, community credit unions must serve a limited local community and cannot serve wide geographic expanses as banks can, the range of products and services credit unions are permitted to offer is far

narrower than for the range of products and services banks are permitted to offer, access to capital is far more limited for credit unions than for banks, credit unions cannot compensate directors whereas banks can, and the list goes on and on. Hawaii's 83 credit unions collectively had $9.3 billion as of September 30, 2011. This pales in comparison to Hawaii's six commercial banks, two savings banks, and one depository financial services loan company, which collectively had $40.6 billion in assets as of the same date. When institutions' assets are compared individually, the size difference between credit unions and "traditional" financial institutions becomes even more pronounced, thereby dispelling the notion of competitive advantage.

Conclusion

Credit unions should not be treated like for-profit financial institutions because they are inherently different in structure, purpose, and public benefit. Justification for the credit unions' real property tax exemption has remained unchanged over the years. Therefore, we strongly oppose repealing or reducing the real property tax exemption of credit unions.

Respectfully,

Dennis K. Tanimoto
President

From: Davin Hamada [dhamada@UHFCU.com]
Sent: Saturday, January 07, 2012 8:02 AM
To: CCLBC
Subject: Preliminary Report of the Real Property Tax Commission

To Whom It May Concern,

Please see the attached comment letter by the University of Hawaii Federal Credit Union to the Preliminary Report of the Real Property Tax Commission. In addition, please include the letter in the addendum to the Commission's report. A copy of the letter was sent via mail on Friday, January 6, 2012.

Davin

201201 Real Property Tax Exemption Proposoal - Response Letter.pdf

Davin H. Hamada
Compliance Officer
University of Hawai`i Federal Credit Union
UHFCU.com
Direct: (808) 983-5577
Fax: (808) 983-5588

Confidentiality Notice: The information contained in this e-mail (including any attachments) is for the intended recipient(s) alone. It is the property of the University of Hawaii Federal Credit Union and contains privileged and confidential information that is governed by the Electronic Communications Privacy Act, 18 U.S.C. 2510-2521. If you are not an intended recipient, you must not copy, distribute or take any action in reliance on it. If you have received this message in error, please notify us immediately, and delete it from your computer. Thank you for your cooperation.

UNIVERSITY OF HAWAI'I
FEDERAL CREDIT UNION
UHFCU.COM

January 6, 2012

The Honorable Ernest Martin, Chair
Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, HI 96813

RE: Honolulu Real Property Tax Advisory Commission Proposal

Dear Chairman Martin:

On behalf of the University of Hawai'i Federal Credit Union (" the UHFCU") which serves over 24,000 members, I am writing in opposition to a proposal by the Real Property Tax Advisory Commission ("the Commission") to eliminate the real property tax exemption for credit unions. In addition, I would like to respond to statements in the Commission proposal that are misleading or inaccurate.

Background

As you are aware, credit unions are not-for-profit, member owned financial cooperatives. Each credit union member has equal ownership and one vote regardless of how much money a member has on deposit. At a credit union, every customer is both a member and an owner. Our boards of directors are unpaid volunteers elected by our members.

The UHFCU was chartered in 1955 and has provided quality financial products and services to its members. The UHFCU was organized because a group of University of Hawai'i employees envisioned a credit union to help provide affordable loans to members. Throughout the years, the board of directors has resisted converting to a community charter and remained dedicated to serving a field of membership of occupational and associational groups related to the University of Hawai'i.

Commission Proposals Regarding Credit Unions

The Commission report discussed some inaccurate and unfair conclusions regarding credit unions. First, the Commission statement "Real property taxpayers are being asked to subsidize the benefits credit unions afford their members such as paying higher interest rates on deposits and extending lower interest rates on its loans to members" is misleading and erroneous. *See Preliminary Report of the Real Property Tax Advisory Commission pp. 19.*

All City and County of Honolulu residents whether credit union members or not, benefit from the presence of credit unions in the marketplace. The existence of credit unions helps keep bank savings and loan prices lower and provides a viable financial services alternative. Without the presence of credit unions, I am convinced the financial services landscape would be dramatically different to the average resident.

2019 SOUTH KING STREET · (808) 983-5500
PO BOX 22070 · HONOLULU, HI 96823-2070

Second, the Commission statement "...for those credit unions that have a field of membership that is community based, one has to question whether or not those institutions maintain a competitive advantage over traditional financial institutions" is inaccurate. *See Preliminary Report of the Real Property Tax Advisory Commission pp. 19.*

While true community-based credit unions can serve all residents in a certain municipality, many other restrictions against the credit union exist. For example, credit unions are limited to the number of business loans they are able to make to 12.25% of total assets. This restriction places significant constraints on the ability of credit unions to lend to small business owners and generate revenue.

In addition, credit unions are the only depository institutions in the United States that do not have the legal authority to supplement their capital by issuing capital instruments (e.g., stock) and must meet statutory capital requirements or face asset restrictions or other sanctions that limit growth. Because a credit union's only source of capital is the retention of earnings, maintaining a given capital ratio can only be accompanied by asset growth if there is sufficient net income, and increasing a net worth ratio requires even higher levels of net income or slower growth rates.

Credit unions have statutory investment restrictions regarding the type of securities allowed to invest excess deposits. These investment restrictions are significantly greater than banks and leave credit unions at a competitive disadvantage to generate income. Therefore, I strongly oppose the statement credit unions have a competitive advantage over other financial institutions.

Community Involvement

At the UHFCU, we believe being financially strong and doing good for the people in our community are not exclusive of each other; they are integrated goals. When our business is strong and well governed, we are in a better position to affect positive change that benefits everyone. This is the essence of sound corporate governance in which we do business.

To assist our community, the UHFCU annually supports charitable organizations such as Aloha United Way, Hawai'i FoodBank, Children's Miracle Network and the American Cancer Society. As an advocate of financial literacy, the UHFCU supports the Gaining Early Awareness & Readiness for Undergraduate Programs (GEAR UP), a program to prepare low-income students to enter and succeed in postsecondary education. In addition, we sponsor the Kids' Savings Project, whose goal is to educate elementary school students in lower income communities about the importance of saving. The UHFCU was the first financial institution in Hawai'i to participate in this program. With respect to homeownership, the UHFCU is a sponsor of the Hawaii Home Ownership Center whose goal is to provide information, education and support to first-time homebuyers in Hawai'i. Without the real property tax exemption, the UHFCU's ability to continue to invest in these critical community programs would be at risk.

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Petition Campaign

The UHFCU asked its members to support our real property tax exemption by signing a petition when visiting our branches. This petition campaign began on Thursday, December 15, 2011. As of the date of this letter, nearly 700 of our members signed our petition asking the City Council to support the Credit Union tax exemption (see attachments).

This "grassroots" campaign by the UHFCU was meant to demonstrate to City Council members the importance our member owners take in keeping their credit union financially healthy and maintaining competitive products and services.

Conclusion

I would like to recognize the significant time and consideration members of the Commission, Department of Budget and Fiscal Services and Honolulu City Council spent on reviewing the various exemptions in the real property tax system. The property tax system must be reformed to bring a fairer and more transparent structure into place. I understand the City Council has difficult fiscal and political decisions to make on real property tax exemptions, but I encourage the City Council to take the time to consider all implications of this proposal, especially the impact it will have on credit unions and its members.

Thank you very much for your time on this matter. If you have any questions, please do not hesitate to contact me at (808) 983-5575 or via email at jmorse@uhfcu.com.

Sincerely,

Jeanine M. Morse
President & Chief Executive Officer

2019 SOUTH KING STREET · (808) 983-5500
PO BOX 22070 · HONOLULU, HI 96823-2070

From: Linda LeGrande [mohalaway@hawaii.rr.com]
Sent: Saturday, January 07, 2012 4:58 PM
To: CCLBC
Subject: Historic Residential Exemptions

The Honorable Ernest Martin, Chair
Honolulu Real Property Tax Advisory Commission
Honolulu City Council
530 S. King, Street, Rm. 202
Honolulu, HI 96813-3065

Aloha Chair Martin,
I commend your Commission for the comprehensive and thorough job of reviewing the City's real property tax system's classes. Quite a task !
I can agree in part with some of your findings regarding the Historic Residential Exemptions and believe as you do, that these homeowners should pay something for the City services that we enjoy. By keeping the current annual $300 we could do that. I therefore request that the Council preserve the existing property tax exemption for historic properties by giving your City Council's 2011 recent amendments a proving time to determine if they are effective and not implement the Commission's recommendations. Could we allow the current minimum tax requirement to remain in place as it reads now and incorporate it with the rest of the 53 types of exemptions, credits, and property taxes being reviewed. As 80% of the homes that currently benefit from this historic residential exemption are assessed at less than $1 million, many of these homes are the homes of Hawaii's middle class ! As I understand the original intent of the historic home tax incentive when it was implemented, whether for the homes of the wealthy or the middle class, owner-occupied or not, this minimal tax preserves that intent and many old houses are still standing today because of it. How much more does 'a historical colonial home in Manoa or Nuuanu' really cost the city than a 'more modest plantation home in historic Ewa villages' ? In fact, as a way to generate greater revenue for the City AND to keep the current tax incentive in place thereby discouraging the tear down of pre-WWII homes, might we create a much higher fee for permitting the demolition of these homes together with raising the fees for the disposal of construction materials into O'ahu's landfills? WIN~WIN~WIN !!!
Thank you for the opportunity to submit comments.
Aloha, Linda LeGrande
2243 Mohala Way
Honolulu, HI 96822
808) 947-7400

From: Jimmy McMahon [mcmahonj001@hawaii.rr.com]
Sent: Sunday, January 08, 2012 9:44 AM
To: CCLBC
Subject: Historic Residential Exemptions

The Honorable Ernest Martin, Chair
Honolulu Real Property Tax Advisory Commission
Honolulu City Council
530 S. King, Street, Rm. 202
Honolulu, HI 96813-3065

Dear Mr Martin,
Thank you for your Commission for the comprehensive and thorough job of reviewing the City's real property tax system's classes. I have lived in Manoa since 1959. Restoration and preservation are bot a joy and expense. I am proud of my home. Currently I am on the process of trying to track down someone to replace my original rope pull windows from the 20's and have wood milled to replace on going dry rot issues. NOT SOMETHING I CAN GO TO CITY MILL FOR! Maintaining my old house is expensive and time consuming. Additionally we have complied with every request for view , signage, tours etc. Plus our home has been used as an example of Hawaiian living.
I can agree in part with some of your findings regarding the Historic Residential Exemptions and believe as you do, that these homeowners should pay something for the City services that we enjoy. By keeping the current annual $300 we could do that. I therefore request that the Council preserve the existing property tax exemption for historic properties by giving your City Council's 2011 recent amendments a proving time to determine if they are effective and not implement the Commission's recommendations. Could we allow the current minimum tax requirement to remain in place as it reads now and incorporate it with the rest of the 53 types of exemptions, credits, and property taxes being reviewed. As 80% of the homes that currently benefit from this historic residential exemption are assessed at less than $1 million, many of these homes are the homes of Hawaii's middle class ! As I understand the original intent of the historic home tax incentive when it was implemented, whether for the homes of the wealthy or the middle class, owner-occupied or not, this minimal tax preserves that intent and many old houses are still standing today because of it.

Aloha,
Anthony James McMahon
1932 Awapuhi St
Honolulu Hi 96822
pH (808) 228-7946 fax (808) 988-5331
mcmahonj001@hawaii.rr.com

From: Lee Henry Chang [leehenrychang@hcucc.org]
Sent: Monday, January 09, 2012 9:39 AM
To: CCLBC; Martin, Ernie
Cc: Charles Buck
Subject: Preliminary Report of the Real Property Tax Advisory Commission
Attachments: Real Property Tax Advisory Commission 6Jan2012.pdf

Please accept the attached document from The Rev. Charles Buck, Conference Minister of the Hawai`i Conference United Church of Christ, as testimony to include with the Tax Advisory Commission's Report addressing nonprofit tax exemption.

Lee Henry-Chang
Hawai'i Conference UCC

HAWAI'I CONFERENCE
UNITED CHURCH OF CHRIST

January 6, 2012

Via email: cclbc@honolulu.gov

Real Property Tax Advisory Commission
530 South King Street, Room 202
Honolulu, HI 96813

Re: Preliminary Report of the Real Property Tax Advisory Commission, December 2011

Dear Chair Kalapa and Commission Members:

I am writing in response to your Preliminary Report, December 2011, which has been submitted to the City Council for review. I am the Conference Minister for the Hawai`i Conference of the United Church of Christ. The Hawai`i Conference is a body of the United Church of Christ composed of all of the local churches and associations of the United Church of Christ in the State of Hawai`i. The Conference presently encompasses 130 churches in 5 associations on 6 islands and has more than 20,000 church members.

I have reviewed your report with much concern. While I appreciate the hard work of the Commission and its service to the community, I believe your recommendation that exempt non-profit entities be subject to real property taxation is ultimately not in the best interest of the public.

The policy behind providing churches and charitable institutions with tax exemptions is well-established and built on sound reasoning going back to our earliest tax laws. It has been recognized at all levels and branches of government, namely, that it is important to provide charitable, scientific, educational and religious organizations (that meet the 501(c)(3) qualifications for tax exemptions) with exemptions from taxes because they perform valuable functions for society and provide services that government would otherwise have to provide in their absence.

Our churches, and the related charitable organizations that are a part of the mission of the United Church of Christ, address the spiritual, mental and physical needs of our community, providing support to our youth, the elderly, parents, the homeless, the sick, the poor, and people in all walks and conditions of life. We play an integral part in the fabric of life for many in our community. Our ministries provide an alternative to the governmental sector as a means for addressing many problems. The services they provide to the community touch and make an impact on the broad diversity of our people in Hawai`i. Many of our ministries and services are

1848 Nu'uanu Avenue • Honolulu, Hawai'i 96817 • Tel: (808) 537-9516 • Fax: (808) 531-2637 • www.hcucc.org
Neighbor Islands Toll Free: (800) 734-7610

seedbeds for new and creative approaches to solving or ameliorating societal problems, and they can often respond more nimbly than government agencies and providers. Our ministries extend throughout the state, from our urban core in Honolulu to the most remote locations such as Kalaupapa.

Taxing charities, churches in particular, will create barriers for them with little return to the public in exchange. Funding for our churches and ministries is increasingly difficult to come by, especially in these times of economic difficulty and governmental cuts to community services. To impose real property tax obligations simply adds to the burden of raising funds and maintaining programs. Resources are lean for many of our churches, and for some, where funding even the most basic services is a challenge, additional taxes could break them and result in the loss of their property. The revenue generated by taxing churches and other charitable organizations is relatively small in comparison to the government's overall budget and does not result in a gain to society when considering the hardship imposed upon churches and charities.

Much of the funding for our missions comes from the public, which donates hard-earned dollars. It would be discouraging to know that some of those donations would need to be diverted from religious and charitable endeavors to payment of taxes. Like other charitable organizations, the churches and missions of the United Church of Christ are not-for-profit. No income or revenues are diverted to the private inurement of our members. All of it goes back into the mission of the organization for the public good.

Finally, the Commission's report also recommends a graduated level of taxation for non-profits based upon some measure reflecting the community benefit of each non-profit's activities. This proposal is fraught with difficulty. Who will decide which non-profit service is more beneficial than the next? Among the broad spectrum of benefits that non-profit organizations provide, the societal benefit may differ for each group or segment of society. The task of assigning relative benefit to each non-profit activity is subjective and in the end may result in decisions that are arbitrary, capricious or unfair.

Thank you for the opportunity to be heard.

Sincerely,

Charles Buck
Conference Minister

cc: The Honorable Ernie Martin, Council Chair (emartin@honolulu.gov)

From: Williams-Solomon, Leilani [Leilani.Williams@boh.com]
Sent: Monday, January 09, 2012 7:50 AM
To: CCLBC
Subject: FW: REAL PROPERTY TAX COMMISSION POSITION-PLS DO NOT TAX NONPROFITS

Attachments: REAL001.PDF

REAL001.PDF (141 KB)

Please see the attached letter regarding the Real Property Tax Commission Position and the recommendation to remove the exemptions for nonprofits. PLEASE DON'T DO IT!

Mahalo,

Leilani Williams-Solomon
Controller and Director
Kauakoko Foundation
808.694.8058
Leilani.Williams@boh.com

-----Original Message-----
From: NWL-009642@bankoh.net [mailto:NWL-009642@bankoh.net]
Sent: Monday, January 09, 2012 7:55 AM
To: Williams-Solomon, Leilani
Subject: REAL PROPERTY TAX COMMISSION POSITION-PLS DO NOT TAX NONPROFITS

Please open the attached document. It was scanned and sent to you using a Xerox WorkCentre Pro.

Sent by: Guest [NWL-009642@bankoh.net]
Number of Images: 2
Attachment File Type: PDF

WorkCentre Pro Location: Copy Workroom
Device Name: CorporateSecretaryXerox

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Kauakoko Foundation

394 `Auwaiolimu St, Honolulu, HI 96813

January 6, 2012

Members of the Honolulu City Council
530 S. King Street, Room 202
Honolulu, HI 96813

Re: Property Tax Exemptions

Dear Council Members:

We are writing to strongly oppose the recommendation of the Real Property Tax Advisory Commission to repeal the property tax exemptions for nonprofit organizations and other organizations, specifically cemeteries. Like many others across this land, we represent a small nonprofit with limited financial resources but one that is rich in the cultural and social value provided to the people we serve. While we agree with the Commission's overall effort to bring equity and fairness to the City's real property tax laws, we believe that taxing nonprofits is not good tax policy.

Nonprofits are given tax-exempt status to enable them to provide valuable services that the government is unwilling or unable to provide. There are a few nonprofits with abundant cash resources but the vast majority fight hard for every dollar they raise. To divert this hard earned money to the payment of taxes will necessitate a reduction in the services provided. The Commission's report makes the point that, "This means smaller nonprofit organizations which utilize little, if any, real property probably will continue to pay the minimum tax while larger organizations with substantial real property will pay more than the minimum tax." Because the assessment ratio for property taxes is based on the fair market value of the property, it fails to take into account situations in which a nonprofit may have real property in urban areas where the need is high and the value of the property is also high, disproportionately to the nonprofit's cash resources. The value of the real estate is not an indication of the use of the resources used for which the property taxes are used. That is a flawed argument. Moreover, to the extent that a nonprofit's resources are used other than for programs that support its primary mission – which is what their tax exemption was based on in the first place – it jeopardizes that very tax exemption.

Regarding the specific exemptions, the Commission is also recommending that "these exemptions be scheduled for repeal and that the City Council hold hearing in an effort to gather information and justification for the continuation of these exemptions." From our read of the report, it is not clear which

specific exemptions are being recommended for repeal – all specific exemptions, or just the ones named in various places in the report? There is a specific exemption for cemeteries that we strongly urge the Council to retain. Cemeteries obviously use very little of the services funded by property taxes and there are several cemeteries in our ahupua'a that are owned by nonprofit organizations. These cemeteries have existed for generations and generate no current revenue; their owners simply have no ability to pay other than the minimum property tax. One such cemetery is Uluhaimalama, which was once the garden of Queen Lili'uokalani. Because of the limited resources of the owners of this garden, every month members of our hālau voluntarily tend the garden by mowing and weeding and paying the water bill. Please don't add to financial burden of taking care of this honored place by taking away the property tax exemption.

In closing, equity and fairness in the tax system are laudable, but there is nothing equitable or fair about further taxing tax-exempt nonprofit organizations. We vigorously urge you to retain the property tax exemption for nonprofits and for cemeteries.

Aloha,

Karl Veto Baker
President and Director

Michael Casupang
Vice President and Director

From: Holly J Huber [hollyjhuber@gmail.com]

Sent: Monday, January 09, 2012 2:49 PM

To: Martin, Ernie; Garcia, Nestor; Kobayashi, Ann; Berg, Tom; Cachola, Romy; Gabbard, Tulsi; Harimoto, Breene; Anderson, Ikaika; Chang, Stanley

Cc: CCLBC

Subject: Preliminary Report of Real Property Tax Advisory Commission

TO: the Honolulu City Council

RE: Preliminary Report of Real Property Tax Advisory Commission

PUBLIC COMMENTS FROM HOLLY HUBER

The Real Property Tax Advisory Commission repeatedly refused to accept public testimony, formulated many of its recommendations in private and without public discussion, and did not follow proper procedure for conducting their meetings or voting on the report submitted to the City Council.

Commission Chair Lowell Kalapa refused to accept public testimony on agenda items, in direct violation of Resolution 11-143. Kalapa's derisiveness toward public testimony was made evident at the Commission's first meeting when he dismissed it as "a waste of time."

Kalapa claimed he would accept written testimony and then refused to provide an email or fax number so the public could submit comments. He also ignored Council Chair Martin's request to release the draft report to the public prior to the Commission's final meeting.

At that December 7th meeting, Commission Vice Chair Paul Brewbaker dismissed the views of members of the public in attendance and referred to them as "clowns." The meeting was a circus; commission members dispersed without taking a final vote to approve the report and the meeting was never properly adjourned.

By refusing public testimony and improperly conducting their meetings, the Commission violated both the letter and the spirit of the City resolution that established it.

This disregard for public discourse and proper procedure invalidates the recommendations of the Real Property Tax Advisory Commission.

Holly Huber
1519 Nuuanu Ave # 154, Honolulu HI 96817
hollyjhuber@gmail.com | phone: 554-7692

From: Natalie aka Bicycle Mom [the-green-one@hawaii.rr.com]
Sent: Monday, January 09, 2012 4:06 PM
To: CCLBC
Subject: Comments regarding RPT commissions preliminary report to council
Attachments: RPT report - Additional comments & recommendations 1-9-12.pdf

Aloha,

Please include my comments with the public comments regarding the Preliminary Report of the Real Property Tax Advisory Commission.

Please also confirm receipt of this email.

A hui hou, Natalie

Natalie J. Iwasa, CPA, Inc.
1331 Lunalilo Home Road
Honolulu, HI 96825
Phone/Fax: 808-395-3233

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TO: Honolulu City Council

FROM: Natalie Iwasa
395-3233

DATE: January 9, 2012

RE: Preliminary Report of the Real Property Tax Advisory Commission

Aloha Councilmembers,

Thank you for recognizing the fact that our real property tax system is in dire need of overhaul and as a result, establishing this commission to aid in efforts to improve it. The commission worked under a tight deadline. As a result, some aspects of the real property tax system were only briefly discussed or not mentioned at all. I therefore offer additional comments regarding our real property tax system for your consideration.

Real Property Tax Credit

The commission noted in its report the availability of the real property tax credit for those homeowners who may have difficulty paying their real property taxes. Under current law, the definition of income for the real property tax credit includes the following:

- total income from the tax return before adjustments to arrive at Adjusted Gross Income (the spouse's income is included if a joint return is filed);
- tax exempt interest;
- non-taxed IRA distributions, pensions and annuities (excluding rollovers);
- non-taxed social security;
- nontaxable contributions to public or private pension, annuity or deferred compensation plans (this is an add-back to arrive at gross wages); and
- other income (unemployment, federal COLA, and other, not specified).

While this list may appear complete, I **recommend the definition of income be reviewed and possibly revised** to increase fairness and equity among those who receive the credit. For example, some employees may participate in Sec. 125 plans, also known as cafeteria plans, that allow them to set aside part of their compensation on a pretax basis. The most popular benefits that qualify for pretax treatment under these plans include health insurance, dependent child care and out-of-pocket medical costs. This compensation is not included in taxable wages reported on the income tax return; therefore, a homeowner who currently sets aside $5,000 in pretax child care benefits and reports $47,000 in taxable wages (and therefore has gross wages of $52,000) may receive the real property tax credit while

the homeowner who has $52,000 in taxable wages and pays $5,000 for child care with after-tax dollars is not eligible for the credit.

The administration had concerns about how this income would be determined if it were included in the calculation of the tax credit. Pretax benefits received under cafeteria plans are not reported in Box 1 of W2s but may be reported as optional information in Box 14. In addition, the amounts are required to be reported to the employee with their pay stubs and are typically included with year-to-date amounts. The last pay stub of the year normally includes totals for each deduction for the year.

During the review of which income should be included for the tax credit, **consideration should be given to the following**:

- whether income from retirement plans is counted twice, e.g., when someone has withholdings for retirement plan contributions and then takes distributions in the same year;

- whether household income should be considered, as it is for the in lieu of home exemption; and

- allowing low-income renters who are required to pay the real property tax directly to receive the credit.

The current credit application process includes the completion of a three-page form along with submission of copies of the applicant's income tax return (or bank statements if no tax return is filed), applicable schedules and various other documents. If the applicant files an income tax return, a tax *return* transcript is required. Tax return transcripts may not include changes made after the original return was filed, and they provide no additional information beyond what is required in the tax return schedules and documents that are required to be submitted with the application. In addition, the IRS provides tax *account* transcripts as well as tax *return* transcripts, and taxpayers are often confused which form is required and may submit incorrect documents, adding to staff time required to process applications. **Consideration should therefore be given to removing the tax return transcript from the list of required documents**.

Tax Compromises

Nonprofit organizations are allowed to request tax compromises when a property or portion thereof is eligible for exemption from real property taxes but does not qualify for the exemption solely because no timely application for exemption is filed. Note that no other group of real property tax payer is afforded this option. Under resolution 11-259, compromises for property tax claims by nonprofit organizations in excess of $500 are required to be approved by city council. The Department of Budget and Fiscal Services

recently reported to the council that 34 compromises were approved over the last five years. The total decrease in taxes was $1,320,677.61.

The tax compromise process, i.e., communications to city council, budget meetings, council hearings and management of related paperwork, uses city resources beyond what would be necessary if organizations had met the required deadline. While Chair Kalapa told commissioners that in some cases the nonprofit is unable to apply for exemption in a timely manner because of holdups by city departments, e.g., lack of timely approval for a permit, other organizations miss the deadline because they are unaware of it or for other reasons.

In previous testimony to the council, I **suggested the city enlist the help of various organizations (HANO aka the Hawaii Alliance of Nonprofit Organizations, the Hawaii Society of Certified Professional Accountants, Hawaii Association of Independent Schools and Hawaii Association of Public Accountants) to remind nonprofits about the requirements and due dates for applying for exemption.** These reminders would result in fewer requests for compromise. During the discussion of tax compromises in a commission meeting, Lisa Maruyama offered to provide HANO's members with this information.

In addition to requesting help from organizations that work with nonprofit organizations to educate them about the exemption application process, **consideration should be given to modifying the requirements for obtaining a compromise to include only those nonprofits that missed the deadline due to administrative holdups.**

Unanswered Questions

Commissioners were restricted as to the questions they could ask of the administration; therefore, the following questions were not answered by the administration and remain open.

1. 759 Ahukini is a single family home in Hawaii Kai and receives an exemption under ROH 8-10.20 (low-income rental housing). It is owned by the Hawaii Housing Finance & Dev. Corp. Is the low-income rental housing exemption allowed for single family homes?

2. 408 Beretania Street (part of Kukui Gardens) ~2.4 acre residential property was assessed at $19.5M. According to the Real Property Assessment Division's (RPAD) website, on 12/18/07 it sold for $71.7M. (There was another transfer on 1/31/11, but no sales price is listed.) Why is the assessed value so low? (This property has a low-income rental housing exemption.)

3. How much does it cost to process each "in lieu of" home exemption application – the same as the low-income credit?

4. How often are title transfer and death records compared to real property tax records and related exemptions and dedications? (Note commissioners were told the city just recently started receiving death records from the state after about eight years of lack of information from the state due to "privacy concerns." Additional details were not provided, however, due to time constraints.)

5. Who determines which exemption or dedication applies when there are two or more that an entity may qualify for (e.g., thrift shop vs. nonprofit)?

6. One testifier, Holly Huber, provided information on inconsistencies in real property tax data and complaints about possible misclassification of properties, erroneous exemptions and other errors. According to Ms. Huber, the city has not responded to her regarding these concerns. I find this especially troubling given that a representative from RPAD informed the commission that the city currently relies on self-reporting and complaints to determine when property owners no longer qualify for particular exemptions or dedications. In addition, while searching the city's RPAD website, I found the database awkward to use and also came across potential errors.

One more question came up just recently with respect to a property in Hawaii Kai. According to the city's RPAD website, the Hawaii Kai Memorial Park property at 390190440000 was sold for approximately $1.6 million in November 2010. In 2006, the property sold for over $11 million dollars. Since there are not many properties comparable to this one, how will the recent sale impact the assessed value? Are controls in place to review assessments so the city receives the revenue it is entitled to?

In addition, real property taxes for this property have not been paid for 2009, 2010 or 2011 according to the RPAD website. The total amount due with penalties and interest is approximately $56,000. While most purchasers of real estate will likely not accept a property with delinquent taxes due, it appears in this case that the back taxes were accepted by the new owner(s). In addition, according to the city's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011, over $19 million was due to the city for real property taxes at the end of the year. Given that the sale of real properties offers an opportunity to collect past-due taxes, **consideration should be given to a requirement that such taxes be paid prior to title transfer.**

Clarification and Additional Information Related to the Preliminary Report

One of the recommendations made by the commission is to partially tax nonprofit organizations. Discussions regarding nonprofit organizations included consideration of the taxes that would be due if 90% of the property were exempt, rather than the current 100%. The administration provided the commission with examples of several nonprofit organizations as well as a summary of the impact on the various categories of nonprofit organizations under this scenario. It should be noted that small organizations, such as

the Hawaii Aiki Kwai club would continue to pay $300 using current rates even if the exemption were lowered to 90%. I have included these schedules for your reference.

Another recommendation made by the commission is consideration of the removal of the exemption for credit unions. While credit unions are a type of nonprofit organization recognized by the federal government, they offer the same services as banks and are often quite profitable. The commission's discussion regarding credit unions included the services offered and consideration of the amount of net income these organizations have made over the past eight and a half years. I have therefore attached the schedule of net income of credit unions in Hawaii that the commission considered.

The term "multiple home exemption" referred to on page 15 of the preliminary report deserves clarification. This terminology was first used when the homeowners' exemption increased by certain multiple amounts from the base exemption at the time. The current multiple home exemption consists of the $80,000 base plus an additional $40,000 granted when the homeowner reaches age 65 on or before the June 30th preceding the tax year for which the exemption is claimed.

Final Comments

I have learned a lot by participating in this commission and appreciate the opportunity to provide these comments to you. I look forward to the council's discussion of the final report, any additional public comments (hopefully unedited) and testimony regarding the recommendations in the report.

Source: National Credit Union Administration, ncua.gov
Credit Unions in Hawaii

Amounts are in Thousands
Bold, larger font = testimony received

		CU:SO57 Net Income (Loss) JUN11	CU:SO57 Net Income (Loss) DEC10	CU:SO57 Net Income (Loss) DEC09	CU:SO57 Net Income (Loss) DEC08	CU:SO57 Net Income (Loss) DEC07	CU:SO57 Net Income (Loss) DEC06	CU:SO57 Net Income (Loss) DEC05	CU:SO57 Net Income (Loss) DEC04	CU:SO57 Net Income (Loss) DEC03
7597	Aloha	34	(450)	103	(184)	248	148	210	146	159
1845	**Aloha Pacific**	**1,755**	**1,526**	**4,393**	**1,691**	**1,917**	**2,690**	**3,331**	**7,340**	**4,171**
1607	**Big Island**	**165**	**137**	**(577)**	**439**	**565**	**548**	**700**	**656**	**343**
2638	Board of Water Supply Federal Credit Union	38	62	198	133	211	205	129	80	73
24630	CU Hawaii	980	566	1,947	685	1,652	1,163	926	2,770	3,211
2614	Dole Wahiawa Federal Credit Union	16	13	(21)	(10)	3	7	6	18	15
1987	Ewa	34	90	195	146	81	137	49	94	179
2223	First Hawaiian Homes Federal Credit Union	3	163	93	19	7	20	10	5	3
24796	Garden Island	58	152	101	478	1,174	N/A	N/A	N/A	N/A
12613	Glover Federal Credit Union	6	25	1	16	48	(11)	(5)	-	1
14303	H M S A Employees Federal Credit Union	54	99	482	368	239	149	78	363	502
2280	Hamakua Coast Community Federal Credit Union	11	5	(12)	48	56	66	79	88	60
24839	**Hawaii Central**	**418**	**503**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
1719	Hawaii Community Federal Credit Union	(3,163)	1,090	3,681	5	1,520	1,331	3,235	3,071	3,598
1784	Hawaii County Employees Federal Credit Union	233	308	702	702	925	800	691	513	643
2403	**Hawaii Federal Credit Union**	**(135)**	**(114)**	**(322)**	**241**	**294**	**186**	**137**	**3**	**477**
10938	Hawaii First	(319)	(320)	195	42	340	520	517	179	110
1870	**Hawaii Law Enforcement**	**(592)**	**(626)**	**1,682**	**1,335**	**1,273**	**1,062**	**901**	**691**	**1,006**
13158	Hawaii National Guard Federal Credit Union	(6)	(25)	(33)	169	209	264	250	161	126
4676	Hawaii Pacific Federal Credit Union	34	53	751	(102)	179	269	364	361	230
1785	**Hawaii Schools Federal Credit Union**	**9**	**1**	**350**	**48**	**318**	**(486)**	**68**	**(183)**	**(15)**
1718	**Hawaii State Employees Federal Credit Union**	**2,453**	**3,694**	**12,214**	**10,375**	**5,366**	**6,157**	**8,613**	**8,146**	**8,409**
2941	Hawaii Stevedores/Castle Federal Credit Union	9	(170)	(167)	(38)	(19)	(26)	1	2	(16)
5927	Hawaiian Airlines Federal Credit Union	(14)	(129)	(236)	29	(59)	4	1	4	12
1869	Hawaiian Electric Employees Federal Credit Union	(17)	(11)	434	356	401	267	257	172	283
1717	**Hawaiian Tel Employees Federal Credit Union**	**1,762**	**4,310**	**4,888**	**4,402**	**4,266**	**3,336**	**2,692**	**2,306**	**1,779**
1815	**HawaiiUSA**	**7,749**	**6,122**	**8,699**	**4,383**	**11,275**	**11,385**	**11,583**	**7,957**	**6,150**
2705	Helco Federal Credit Union	46	190	179	258	356	388	409	425	367
1829	HFS	1,376	2,139	827	3,236	3,623	2,886	2,015	2,924	2,924
1733	**Hickam Federal Credit Union**	**1,288**	**233**	**3,544**	**1,861**	**2,488**	**3,426**	**1,537**	**3,302**	**(4,137)**
7594	Honea Federal Credit Union	36	12	147	26	39	51	83	130	155
1830	Honolulu	655	41	(3,115)	(50)	484	375	1,440	1,728	1,640
1880	Honolulu Fire Department Federal Credit Union	83	46	416	296	389	534	262	204	308
9115	Hotel & Travel Industry Federal Credit Union	(9)	50	284	108	123	142	147	68	135
5628	Independent Employers Group	(56)	(37)	88	(54)	48	47	25	34	47
1947	Island Tradition	1	(7)	(13)	5	18	12	5	6	3
2860	Ka'U	(176)	(199)	(59)	(1)	28	64	93	23	30
2275	Kahuku Federal Credit Union	18	44	18	17	(21)	25	39	25	14
10399	Kahului Federal Credit Union	90	48	279	401	505	499	365	311	424
11553	Kamehameha Federal Credit Union	(39)	69	(14)	274	436	378	271	181	231
7029	Kapalama Pacific	(94)	(212)	(46)	6	23	6	5	(30)	17
9381	Kauai Community Federal Credit Union	(216)	138	(2,779)	793	877	1,733	1,751	1,468	2,091
5487	Kauai Government Employees Federal Credit Union	355	139	67	232	220	232	152	134	214
2577	Kauai Teachers Federal Credit Union	16	(85)	26	27	110	171	323	135	271

Source: National Credit Union Administration, ncua.gov
Credit Unions in Hawaii

Amounts are in Thousands
Bold, larger font = testimony received

		CU:SO57 Net Income (Loss) JUN11	CU:SO57 Net Income (Loss) DEC10	CU:SO57 Net Income (Loss) DEC09	CU:SO57 Net Income (Loss) DEC08	CU:SO57 Net Income (Loss) DEC07	CU:SO57 Net Income (Loss) DEC06	CU:SO57 Net Income (Loss) DEC05	CU:SO57 Net Income (Loss) DEC04	CU:SO57 Net Income (Loss) DEC03
10070	Kaumakani Federal Credit Union	(54)	(104)	(179)	(24)	4	(4)	23	11	60
2578	Kekaha Federal Credit Union	(59)	(144)	(53)	(99)	131	32	44	(41)	37
2576	Koloa Federal Credit Union	(86)	(230)	(57)	43	51	36	34	140	130
11494	Kuakini Medical & Dental	61	118	35	260	423	316	234	121	92
9285	Kula Community	55	1	179	160	532	717	400	254	193
2575	Kulia Ohana	(477)	(57)	(93)	(10)	10	12	-	13	35
3644	Kunia	(467)	(298)	265	(23)	1	10	55	167	169
2953	Lanai Federal Credit Union	53	80	5	15	45	43	151	110	136
11332	Leahi Federal Credit Union	2	(13)	(38)	(34)	(4)	(2)	-	(13)	26
10882	Local Union 1186 IBEW	(11)	(69)	(98)	29	136	119	84	9	(2)
2562	Maui	24	63	496	271	710	841	420	266	321
1866	Maui County Federal Credit Union	458	464	3,798	2,805	2,923	1,800	1,936	1,481	1,961
1817	Maui Teachers Federal Credit Union	113	87	317	117	279	279	327	358	289
2713	McBryde Federal Credit Union	599	975	830	1,060	835	618	870	866	869
17989	McCabe Hamilton & Renny Federal Credit Union	25	-	(111)	50	50	67	34	66	103
8186	Meadow Gold Dairies Federal Credit Union	(21)	(51)	27	-	-	-	(10)	-	-
7471	Molokai Community Federal Credit Union	(166)	(168)	268	319	13	208	30	46	108
7521	NAVFAC	(114)	(145)	(391)	13	138	122	87	76	144
10349	North Hawaii Community Federal Credit Union	17	(356)	(270)	(74)	3	149	129	91	167
24830	Oahu	4	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1959	Odavies Federal Credit Union	(35)	(325)	(104)	(89)	41	17	45	(69)	39
3050	Onomea Federal Credit Union	(81)	(191)	98	(137)	72	92	87	8	81
6663	Oral Federal Credit Union	(20)	(42)	-	1	1	1	1	3	3
1868	OTS Employees Federal Credit Union	21	40	13	(234)	93	12	9	(13)	126
5368	Pacific Island Energy	(42)	(107)	(106)	14	65	57	48	30	22
1961	**Pearl Harbor Federal Credit Union**	**(272)**	**(753)**	**870**	**4**	**1,877**	**1,473**	**1,014**	**1,643**	**2,032**
24284	Plumbers & Fitters Local 675	(15)	2	(17)	15	35	(5)	3	8	43
20187	Prince Kuhio	(14)	(32)	31	(46)	15	19	36	9	64
5099	**Queen's Federal Credit Union**	**41**	**82**	**63**	**168**	**326**	**459**	**428**	**231**	**176**
7423	Schofield Federal Credit Union	301	584	560	433	253	286	181	233	331
13001	Sheraton Hawaii Federal Credit Union	(5)	(49)	(125)	23	41	25	52	144	174
9719	St Francis Medical Center Federal Credit Union	36	65	(136)	47	77	100	125	112	99
12720	Times Federal Credit Union	(53)	(67)	(83)	30	22	34	58	29	84
10465	**University of Hawaii Federal Credit Union**	**1,989**	**3,662**	**5,991**	**4,797**	**3,014**	**2,442**	**2,637**	**1,836**	**1,932**
3574	Valley Isle Community	(61)	14	686	595	817	875	586	328	334
2049	Waialua Federal Credit Union	93	103	96	241	348	228	184	123	184
9924	Wailuku Federal Credit Union	185	403	412	231	198	196	171	196	241
2563	West Maui Community Federal Credit Union	47	32	259	203	310	276	353	269	341
5978	West Oahu Community Federal Credit Union	(37)	77	406	254	394	160	596	154	537
8435	**Windward Community**	**298**	**441**	**913**	**439**	**102**	**358**	**463**	**375**	**455**

Non-Profit Exemption

Tax Rate: $3.50

Non-Profit Corp	TOTAL AREA (sf)	2011 Land	2011 Bldg	2011 ASSESSED VALUE	Current Minimum TOTAL TAX	Land & Bldg 90% Exempt: 10% TAXABLE VALUE	10% TOTAL TAX	90% EX Rev Incr	Land 90% EX & Bldg 100% EX: 10% Land Taxable	10%Land Total Tax	90%Land Rev Incr	TMK COUNT	TMK
ST FRANCIS HOSPITAL	51,036	3,003,600	778,500	3,782,100	600	378,210	1,324	724	300,360	1,051	451	2	180180080000; 220440350000
	6,932	575,700	523,600	1,099,300	300	109,930	385	85	57,570	300	0	1	180180040000
	78,582	1,807,400	0	1,807,400	300	180,740	633	333	180,740	633	333	1	910170900000
Total	136,550	5,386,700	1,302,100	6,688,800	1,200	668,880	2,341	1,141	538,670	1,984	784	4	
KAMEHAMEHA SCHOOL	13,977	44,163,200	101,643,200	145,806,400	300	14,580,640	51,032	50,732	4,416,320	15,457	15,157	1	160220010000
HAWAII AIKI KWAI (Aikido club)	8,824	587,300	173,800	761,100	300	76,110	300	0	58,730	300	0	1	330020260000
HALE WAI VISTA LOW-MOD HOUSING	0	10,000,000	828,800	10,828,800	300	1,082,880	3,790	3,490	1,000,000	3,500	3,200	1	860010350001

NonProfit Exemptions	Number	Exemption Amt	100% EXEMPT Tax Benefit	90% EXEMPT Tax Benefit	Tax Revenue Increase
Non-Profit Organizations	650	$1,633,639,000	$13,272,000	$11,944,800	$1,327,200
Non-Profit Child Care Center	3	5,943,000	74,000	$66,600	$7,400
Churches	861	1,700,820,000	9,468,000	$8,521,200	$946,800
Cemeteries	43	38,226,000	160,000	$144,000	$16,000
Schools	146	629,144,000	2,920,000	$2,628,000	$292,000
Miscellaneous	6	5,692,000	25,000	$22,500	$2,500
Total NonProfit EX	**1,709**	**$4,013,464,000**	**$25,919,000**	**$23,327,100**	**$2,591,900**

Hawaiian Homes Land 7 yr Ex	Number	Exemption Amt	100% EXEMPT Tax Benefit	90% EXEMPT Tax Benefit	Tax Revenue Increase
Tax Rate = $3.50	329	$171,983,000	$598,000	$538,200	$59,800

Kuleana Lands	Number	Exemption Amt	100% EXEMPT Tax Benefit	90% EXEMPT Tax Benefit	Tax Revenue Increase
Tax Rate = $3.50	37	$23,775,000	$91,000	$81,900	$9,100

Historic Residential	Number	Exemption Amt	100% EXEMPT Tax Benefit	90% EXEMPT Tax Benefit	Tax Revenue Increase
Tax Rate = $3.50	255	$282,947,000	$990,000	$891,000	$99,000

From: laurakaakua@gmail.com on behalf of Laura H. E. Ka`akua [laura.kaakua@tpl.org]
Sent: Monday, January 09, 2012 4:47 PM
To: CCLBC
Cc: Lea Hong
Subject: Testimony re: Real Property Tax Exemption for Nonprofit Organizations
Attachments: TPL Testimony In Opposition To Repeal of Real Property Tax Exemption for Nonprofits.pdf

Aloha,
The attached letter is in response to the Preliminary Report of the Real Property Tax Advisory Commission, December 2011, submitted to the City Council. My attached testimony on behalf of The Trust for Public Land opposes the Commission's recommendation that nonprofit organizations should pay real property taxes.

Mahalo,
Laura Kaakua

--
Laura Hōkūnani Edmunds Ka`akua
Native Lands Project Manager
The Trust for Public Land, Hawaiian Islands Program
Union Plaza, Suite 202
1136 Union Mall
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www.tpl.org/hawaii - Conserving Land *for* People

THE TRUST *for* PUBLIC LAND

CONSERVING LAND FOR PEOPLE

January 9, 2012

Chair Ernest Y. Martin and City Councilmembers
530 S. King Street, Room 202
Honolulu, Hawaii 96813

Aloha Chair Martin and Members of the City Council:

I am writing on behalf of The Trust for Public Land to oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the real property tax exemption for charitable nonprofit organizations.

The Trust for Public Land (TPL) is a national, non-profit 501(c)(3) land conservation organization that conserves land for people to enjoy as parks, gardens, and other natural places, ensuring livable communities for generations to come. TPL assists communities in achieving their park and open space conservation goals through conservation finance and conservation real estate services. Since TPL's first conservation project in Hawai'i in 1979, TPL has completed 24 projects on all five of the main Hawaiian islands, thus protecting 40,222.645 acres. Recently completed projects on O'ahu have included MA'O Farms, Sunset Ranch, Honouliuli Preserve, Pūpūkea-Paumalū, Moanalua Valley, and Waimea Valley.

TPL partners with government agencies and other nonprofit 501(c)(3) organizations to acquire land for conservation, cultural preservation, parks, and agriculture. The Trust for Public Land facilitates the land transaction, takes title to the protected land for a short period of time, and then transfers the land to either a government agency or to a nonprofit 501(c)(3) organization. Lands held by our community nonprofit partners benefit all residents and visitors of O`ahu. Nonprofit 501(c)(3) organizations require tax exemption on real property because they provide necessary programs and services that the government sector is not willing or able to provide. The nonprofits that TPL partners with essentially take on the responsibilities of the parks and land departments of the state and county to protect and care for lands that are important to Hawai'i's people.

The very limited resources of these nonprofits, often dependent on grants and philanthropy, should not be consumed by a requirement to pay real property taxes. Every penny received by these nonprofits is needed to restore and maintain the lands that they own so that the natural and cultural resources are protected and so that the public can benefit from the land. Donors to these charitable organizations will be less likely to donate if their donations are going to taxes rather than the protection and care of lands important to the donors. These organizations that are filling in the gaps in government services should receive greater charitable support, not less. To impose a real property tax on these nonprofit organizations dedicated to the care and protection of the important lands that they own would be shortsighted. Paying real property taxes on these lands

The Trust for Public Land Hawaiian Islands Program, 1136 Union Mall Suite 202
Honolulu, HI 96813 Ph: (808) 524-8562 Fax: (808) 524-8565 www.tpl.org/hawaii/

would directly decrease the nonprofits ability to care for and appropriately manage their lands for the public good, and could lead to the nonprofits losing their land or their IRS tax-exempt status. The repeal of the real property tax exemption would also greatly discourage nonprofits from taking on the already large responsibility of owning and managing conservation land for the public's benefit. If there is an opportunity to conserve a property that is important to the people of O'ahu, and the government is not willing or able to take on the responsibility of owning the property, nonprofits should be encouraged to take on that kuleana - not discouraged through a burdensome real property tax.

TPL is currently working on five conservation projects that were recommended for funding by the County's Clean Water and Natural Lands Commission: Turtle Bay Mauka Agricultural Lands, Galbraith Estate/Lands of Līhu'e, Fong Plantation, Kahuku Mauka Agricultural Lands, and Hāwea Heiau Complex and Keawāwa Wetland. The Kahuku Mauka Agricultural Lands is poised to be owned by the nonprofit The North Shore Community Land Trust, and Hāwea Heiau Complex and Keawāwa Wetland is poised to be owned by the nonprofit Livable Hawai'i Kai Hui. Both nonprofits will own these lands for the benefit of the public.

On the Kahuku Mauka Agricultural Lands, The North Shore Community Land Trust will provide local (often organic) farmers with reasonably priced land and certified facilities to increase the locally grown produce available to O'ahu consumers, and will maintain the rural environment of the North Shore and its scenic undeveloped viewplane. At Hāwea Heiau Complex and Keawāwa Wetland, Livable Hawai'i Kai Hui will restore the wetland and upland areas to a native Hawaiian landscape, improve and expand wetland habitat for the endangered 'alae 'ula (Hawaiian Moorhen) and the other native wetland species, care for Hāwea Heiau Complex in a culturally appropriate manner, and invite the public to experience and learn about the area. For both organizations that TPL has partnered with, a repeal of the real property tax exemption for nonprofit organizations would fundamentally undermine their availability to deliver on their charitable, and very important, missions.

Although TPL usually does not hold property for a significant period of time, it is sometimes necessary for TPL take title to secure a property from development, and to hold title until such time as our government or nonprofit partner can take ownership. If TPL were burdened with paying real property taxes for the period when we own the property, it could discourage TPL from serving as a bridge owner on very worthwhile conservation projects that benefit everybody in the City and County of Honolulu.

Mahalo,

Laura Kaakua
Native Lands Project Manager
The Trust for Public Land, Hawaiian Islands Program

From: Spencer Leineweber [spencer.leineweber@gmail.com]
Sent: Monday, January 09, 2012 12:14 PM
To: CCLBC
Subject: Comments on Real Property Tax Commission Report
Attachments: Ernest Martin Real Property Tax Commission Comment .pdf

Please find our testimony concerning the Real Property Tax Commission report,
Thank you.

--
Spencer Leineweber FAIA
Honolulu, Hawaii 96822

The Honorable Ernest Martin, Chair

Honolulu City Council

530 S. King Street, Rm.202

Honolulu, Hawai'i 96813-3065

Dear Chairman Martin:

As owners of an historic residence in Mānoa built in 1912, which is listed on the Hawaii State Register of Historic Places, we are writing in response to your request for **comments on the Real Property Tax Advisory Commission's Report as it relates to the Historic Preservation Tax Exemptions.**

The existing tax exemption for residential and commercial historic properties is the City & County of Honolulu's only systematic program to encourage the perpetuation of Oahu's architectural heritage and historic legacy. The current tax exemption was the subject of intense scrutiny, fierce debate, numerous public hearings and reviews, and ultimately changes to strengthen the clarity, conditions and enforcement of the preservation program. Those changes were promulgated in September 2011 and the initial compliance period is still underway.

We disagree with the Commission's recommendations, primarily because the administrative burden for appropriate, consistent and standardized implementation would cost far more than any additional taxes collected, while still not achieving preservation outcomes. The City would need to establish a review process, train staff, and provide administrative support, to implement a review process to ensure that the projects are in keeping with the Secretary of the Interior's Standards for Rehabilitation, national standards that should be followed when undertaking work on a historic property.

In conclusion, we request that the City retain its existing property tax exemption for historic properties dedicated for preservation; give the recent amendments and implementation a proving time to determine if they are effective; and table the Commission's recommendations regarding historic property exemptions.

Thank you for your consideration of our mana'o.

Professor A. Spencer Leineweber, FAIA

Dr. Michael James Leineweber, AIA, NCARB

Honolulu, Hawaii 96822

From: MERLON99@aol.com

Sent: Monday, January 09, 2012 12:32 PM

To: CCLBC

Subject: Non Profits taxed on real property

Dear Sirs:

While it is understandable why the City is looking for revenues in this economy, but to see this burden put on non-profits is a unforgivable travesty and a short sighted strategy to shore up the City's revenues. If it were to come to past, it could and will lead to the people of Hawaii with a shortfall of services provided by non-profits. Which by the way in some cases government has chosen not to provide.

I urge you to look for a revenue source that is generated by sales and not by grant funding.

Take into consideration the following:

1) Non profits by the nature of it revenue sources are required to run efficient operations to survive.
2) Non profits run their operations primarily on grant funding.
3) Non profits provide services for less than most government agencies are able to provide.

4) In the equation of funding sources, non-grant funding is usually a very small percentage of the funding sources for the organization. This is the unrestricted funds or funds that can be spent to pay for non grant materials, supplies and services to keep a non-profit operating.

5) If real property of non profits were taxed the funds would have to come from unrestricted funds.

The proposal to tax the real property of non-profit may have short term benefits but at the cost of the decimation of vital tapestry of resources provided to the community by the non-profit sector.

Please look to revenues generated by sales and not grant funding to develop a continuous stream of revenue for the City.

There is no win nor is this a solution to the revenue problems for our city.

Sincerley,

Merle Okino O'Neill

Merle Okino O'Neill

Youth Service Hawaii, Executive Director
P.O. Box 61007
Honolulu, Hi 96839
808-780-7110

From: kuki kaiwi [kaiwi@hotmail.com]
Sent: Monday, January 09, 2012 3:14 PM
To: CCLBC
Subject: Preserve Non Profit Tax Exemption
Attachments: non profit tax exemption to council .pages

Aloha and Mahalo for considering our perspectives. Please Support our Non Profit Organizations by opposing the proposal regarding the elimination of the Real Property Tax Exemption. Please see attached.

Mahalo nui,

Pauline KK Navales
1519 Nu'uanu Ave #49
Honolulu HI, 96817
kaiwi@hotmail.com
(808)284-6798

Members of the Honolulu City Council
530 S King St. Rm 202
Honolulu HI, 96813

January 9, 2012

RE: Real Property Tax Exemptions

Dear Council Members,

I am writing to Oppose the proposal by the Real Property Tax Advisory Commission regarding the elimination of the Real Property Tax Exemption. I am humbly writing on behalf of Kumuola Foundation, a non profit organization dedicated to the preservation of the Hawaiian Culture, to Preserve Non Profit Tax Exemption.

Organizations such as ourselves require tax exemption on real property, because, we provide programs and services that help communities around Hawaii. Some services that the government sector is not willing or able to provide.

Non Profit Organizations cannot continue to exist if there is an increase in real property taxation. If we cannot exist, Hawaii's communities and individuals that benefit from these programs will be forced to look to other agencies to provide these services. It will be more costly for the government to provide these services.

As a contributing member of this society, I want my charitable contributions to go toward community services, NOT taxes. Taxing these organizations has the effect of discouraging the concept of Aloha, to give back and volunteer. Every community needs more Aloha, and this is what our Non-profit Organizations provide.

Increasing the real property tax rate for Non-Profit 501 (c)(3) Organizations fundamentally undermines the ability of Non-Profit Organizations to deliver on their charitable missions and challenges our IRS Tax-Exempt Status.

I urge you to consider the impact of these changes, especially in light of today's economical changes we are all facing. Please Do Not Accept the Commission's recommendation. Please Support our Non- Profit Organizations by Opposing the Proposal regarding the elimination of the Real Property Tax Exemption.

Mahalo nui loa, Pauline K K Navales
1519 Nu'uanu Ave #49, Honolulu HI 96817