

# REPORT OF THE COMMITTEE ON BUDGET

## Voting Members:

Ann H. Kobayashi, Chair; Stanley Chang, Vice Chair;  
Carol Fukunaga, Joey Manahan, Kymberly Marcos Pine

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Committee Meeting Held  
October 30, 2013

Honorable Ernest Y. Martin  
Chair, City Council  
City and County of Honolulu

Mr. Chair:

Your Committee on Budget, which considered Bill 63 (2013) entitled:

"A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY  
TAXATION,"

which passed first reading at the October 9, 2013 Council meeting, reports as follows:

The purpose of the Bill is to amend the definition of the "Residential A" real property tax classification.

The Director of the Department of Budget and Fiscal Services testified in support of Bill 63 (2013).

Your committee received no public testimony and no written testimony on the Resolution.

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**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII

ADOPTED ON NOV 13 2013

COMMITTEE REPORT NO. 338

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Your Committee on Budget is in accord with the intent and purpose of Bill 63 (2013) and recommends that it pass second reading, be scheduled for a public hearing, and be referred back to Committee. (Ayes: Kobayashi, Chang, Fukunaga – 3; Noes: None; Excused: Manahan, Pine - 2.)

Respectfully submitted,

  
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Committee Chair

At the 11/13/13 Council meeting, the Bill was amended and subsequently passed second reading in the form attached hereto as Bill 63, FD1.

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**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII

ADOPTED ON NOV 13 2013

COMMITTEE REPORT NO. 338



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A BILL FOR AN ORDINANCE

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RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to amend the definition of the "Residential A" real property tax classification.

SECTION 2. Section 8-7.1, Revised Ordinances of Honolulu 1990 ("Valuation—Considerations in fixing") is amended by amending subsection (i) to read as follows:

- "(i) "Residential A" shall mean a parcel, or portion thereof, which [either]:
- (1) Is improved with no more than two single family dwelling units; and
    - (A) Has an assessed value of [\$1,000,000] \$1,500,000 or more;
    - (B) Does not have a home exemption; and
    - (C) Is zoned R-3.5, R-5, R-7.5, R-10 or R-20 or is dedicated for residential use;
  - (2) Is vacant land zoned R-3.5, R-5, R-7.5, R-10 or R-20[;] and has an assessed value of \$1,500,000 or more; or
  - (3) Is a condominium unit with an assessed valuation of [\$1,000,000] \$1,500,000 or more and does not have a home exemption.

Residential A excludes any parcel, or [a] portion thereof, improved with military housing located on or outside of a military base."

SECTION 3. Ordinance material to be repealed is bracketed. New material is underscored. When revising, compiling or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the revisor of ordinances need not include the brackets, the bracketed material or the underscoring.



A BILL FOR AN ORDINANCE

SECTION 4. This ordinance shall take affect upon its approval and shall apply to the tax years beginning July 1, 2014.

INTRODUCED BY:

Ernest Martin (BR)

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DATE OF INTRODUCTION:

October 2, 2013  
Honolulu, Hawaii

\_\_\_\_\_  
Councilmembers

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
Deputy Corporation Counsel

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
KIRK CALDWELL, Mayor  
City and County of Honolulu