

**SUMMARY OF PROPOSED COMMITTEE DRAFT:**

**Resolution 14-53**

**DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015.**

The **PROPOSED CD1** amends the Resolution, as follows:

- Reduces the tax rate assessed on Class (B) hotel and resort properties by \$0.50 to \$12.90 per \$1,000 net taxable real property.
- Makes miscellaneous technical and nonsubstantive changes.



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## RESOLUTION

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DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015.

WHEREAS, Article VIII, Section 3, and Article XVIII, Section 6, of the Constitution of the State of Hawaii, as amended, granted to the counties the authority to assess, impose, and collect real property taxes; and

WHEREAS, Section 8-11.1 of the Revised Ordinances of Honolulu 1990, as amended, provides that the Council of the City and County of Honolulu shall annually set the tax rate or rates for the classes of real property established in accordance with Section 8-7.1(c)(1), Revised Ordinances of Honolulu 1990, as amended; and

WHEREAS, under said Section 8-7.1(c)(1), Revised Ordinances of Honolulu 1990, as amended, the following classes are established as general classes for purposes of real property taxation:

- (A) residential
- (B) hotel and resort
- (C) commercial
- (D) industrial
- (E) agricultural
- (F) preservation
- (G) public service
- (H) vacant agricultural
- (I) residential A;

and

WHEREAS, Section 8-6.2 of the Revised Ordinances of Honolulu 1990, as amended, provides for the assessment and levying of real property taxes on a fiscal-year basis beginning July 1 of each calendar year and ending June 30 of the following calendar year; now, therefore,



**RESOLUTION**

BE IT RESOLVED by the Council of the City and County of Honolulu that the following schedule of rates be, and are hereby, determined as the respective rates at which real property in the various general classes in the City and County of Honolulu shall be taxed per \$1,000 of assessed value for the fiscal year July 1, 2014 to June 30, 2015.

		Tax Rate Per \$1,000 Net Taxable Real Property
Class (A)	residential	\$ 3.50
Class (B)	hotel and resort	\$12.90
Class (C)	commercial	\$12.40
Class (D)	industrial	\$12.40
Class (E)	agricultural	\$ 5.70
Class (F)	preservation	\$ 5.70
Class (G)	public service	\$ 0.00
Class (H)	vacant agricultural	\$ 8.50
Class (I)	residential A	\$ 5.50

INTRODUCED BY:

Ann Kobayashi

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DATE OF INTRODUCTION:

March 6, 2014  
 Honolulu, Hawaii

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Councilmembers