



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

REAL PROPERTY TAX ADVISORY COMMISSION

MEETING MINUTES

WEDNESDAY, AUGUST 20, 2014
COUNCIL COMMITTEE MEETING ROOM
2ND FLOOR
HONOLULU HALE

Members Present: Schuyler Cole
Howard Garval
Amy Hirano
Ray Kamikawa
Eugene Soquena
Thomas Yamachika

Members Absent: Nelson Higa

Staff Present: Sharleen Oshiro, Council Legislative Analyst

Guests Present: Budget and Fiscal Services (BFS): Gary Kurokawa, Deputy
Director and Administrator, Real Property Assessment
Division; Edlyn Taniguchi, Chief of Treasury

1. Call to Order: The meeting was called to order with a quorum present at 1:03 p.m. by Chair Ray Kamikawa.
2. The minutes of the July 16, 2014 meeting were approved as circulated.
3. Oral Testifiers:
 - a. James Ho testified on the owner-occupant exemption as it applies to his personal situation because he did not file on time. His new tax bill is \$10,987.20.
 - b. Natalie Iwasa testified on various real property tax issues.
4. New Business

- a. Committee on Minimum Tax and Exemptions (Commissioners Amy Hirano, Eugene Soqueno, and Tom Yamachika): Commissioner Yamachika summarized the Committee's written report on their meeting. See Attachment 1. Items discussed include: ground covered by the prior RPTAC, criteria, current minimum tax, historic residential exemption, for-profit child care centers, credit union exemptions, agriculture and Hawaiian homestead lands exemptions. Discussion followed with input from Gary Kurokawa on assessment.
 - b. Classifications (Commissioners Schuyler Cole, Nelson Higa, and Ray Kamikawa): Chair Kamikawa summarized the group's written report on their meeting. See Attachment 2. Group's overall objective was to make current classifications fair and simple on revenue neutral basis. Focused mostly on TVRs and B&Bs. Discussion followed with input from Gary Kurokawa.
 - c. Real Property Tax Appeal Process: Commissioner Yamachika summarized his article (see Attachment 3) regarding interpretation of the "weekend rule". Discussion followed on the tax appeal procedures with input from Gary Kurokawa.
5. Announcement: Next meeting, Wednesday, September 24, 2014. Final report due to Council by December 1, 2014; there are 3 more meetings. Commissioner Yamachika will write up section on exemptions for review prior to next meeting. Sub-committees will meet again subject to Commissioners' schedules.
 6. Adjournment: There being no further business, the meeting adjourned at 2:36 p.m.