



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

**REAL PROPERTY TAX ADVISORY COMMISSION**

Ray Kamikawa, Chair; Thomas Yamachika, Vice-chair

Members: Schuyler Cole, Howard Garval, Nelson Higa, Amy Hirano, Eugene Soquena

**MEETING MINUTES**

WEDNESDAY, SEPTEMBER 24, 2014  
COUNCIL COMMITTEE MEETING ROOM  
2<sup>ND</sup> FLOOR  
HONOLULU HALE

Members Present: Ray Kamikawa, Chair; Thomas Yamachika, Vice-chair;  
Schuyler Cole, Howard Garval, Nelson Higa, Amy Hirano,  
Eugene Soquena

Members Absent: None

Staff Present: Sharleen Oshiro, Council Legislative Analyst

Guests Present: Budget and Fiscal Services (BFS): Gary Kurokawa, Deputy  
Director and Administrator, Real Property Assessment  
Division

1. Call to Order: The meeting was called to order with a quorum present at 1:08 p.m. by Chair Ray Kamikawa.
2. The minutes of the August 20, 2014 meeting were approved as circulated.
3. Oral Testifiers:
  - a. James Greig testified on Residential A. He also submitted written testimony.
  - b. Nikki Love Kingman, HANO, summarized her written testimony regarding tax on non-profit organizations.
  - c. Mary Lavoie-Olson testified on Residential A.
  - d. Jerry Dilsaver testified on Residential A.
  - e. Natalie Iwasa testified on Residential A, minimum rate, and credit union tax.

- f. Rob Burns testified on Residential A. He also submitted written testimony.
  - g. James O'Shea testified on Residential A and the appeal process.
  - h. Gary Kurokawa, BFS Real Property Assessment Division, commented on Residential A and the compromise process.
4. Unfinished Business
- a. Committee on Minimum Tax and Exemptions (Commissioners Amy Hirano, Eugene Soqueno, and Tom Yamachika): Commissioner Yamachika summarized the Committee's revised written report resulting from their meeting on September 8, 2014. Items from the last report were discussed in more detail. Discussion followed with input from Gary Kurokawa.
  - b. Classifications (Commissioners Schuyler Cole, Nelson Higa, and Ray Kamikawa): Chair Kamikawa summarized the group's revised written report on their meeting. Group's overall objective was to make current classifications fair and simple on revenue neutral basis. There was a lot of discussion on Residential Class A and the creation of a third residential class for short-term and transient rentals. The group also covered the real property tax appeal process and made suggestions to address some of the issues. Discussion followed with input from Gary Kurokawa.
5. Announcement: Next meeting, Wednesday, October 22, 2014. Final report due to Council by December 1, 2014, one more meeting. Vice-chair Yamachika will write up section on exemptions and Chair will write up section on classification. They will also coordinate everyone's review of the draft.
6. Adjournment: There being no further business, the meeting adjourned at 2:09 p.m.