



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 NOTICE AND AGENDA

WEDNESDAY, NOVEMBER 5, 2014
COUNCIL COMMITTEE MEETING ROOM
HONOLULU HALE
1:00 P.M.

SPEAKER REGISTRATION:

Persons wishing to testify are requested to register as follows:

- a. By 8:00 a.m., email to cclbc@honolulu.gov, your name, phone number and the agenda item; or
- b. By filling out the registration form in person

Persons who have not registered to testify will be given an opportunity to speak on an item following oral testimonies of the registered speakers.

Each speaker is limited to a **one-minute** presentation.

WRITTEN TESTIMONY:

Written testimony may be emailed by 8:00 a.m. to cclbc@honolulu.gov for distribution at the meeting.

If submitted, written testimony, including the testifier's address, e-mail address, and phone number, may be posted by the City Clerk and available to the public on the City's DocuShare Website.

Any physically challenged person requiring special assistance should call 768-5078 for details at least one day prior to the meeting date.

1. Call to Order
2. Approval of Minutes: October 22, 2014
3. Oral Testimony on agenda items
4. Old Business
 - a. Revised Draft Report of the Real Property Tax Advisory Commission 2014
 - 1) Minimum Tax and Exemptions
 - A) Minimum tax for 501(c)(3) organizations and other organizations
 - B) Historic residential exemption rate change
 - C) Repeal of for-profit child care centers exemption
 - D) Repeal of credit union exemption
 - E) Agricultural lots and 1-year dedication
 - 2) Classifications
 - A) Residential A (non-owner occupied) graduated tax rate
 - B) Commercial class graduated tax rate
 - C) Third residential class – short-term or transient rental
 - 3) Compliance
 - A) Verification
 - B) Accuracy and Timeliness of Assessments
 - C) Exemption applications
 - 4) Transparency and process
5. Adjournment