CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

FILED
APR 13 2017
PURSUANT TO ROH Sec. 1-2.4

ORDINANCE _____

BILL 27 (2015)

A BILL FOR AN ORDINANCE

RELATING TO THE MINIMUM REAL PROPERTY TAX.

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 minimum real property tax.

SECTION 2. Section 8-11.1, Revised Ordinances of Honolulu 1990, as amended ("Real property tax—Determination of rates"), is amended by amending subsection (g) to read as follows:

"(g) [Notwithstanding any provision to the contrary, there shall be levied upon each individual parcel of real property taxable under this chapter a minimum real property tax of $300.00 a year, except for properties exempt under Section 8-10.27 and except as provided in Section 8-10.28(b)(2).] No exemption provided in Chapter 8, Article 10 may reduce the tax assessed to any individual parcel of real property taxable under this chapter to an amount less than $1,000.00 unless the property is owned and used by an organization that has obtained 501(c)(3) tax-exempt status, in which case the minimum tax after applying the exemption provided in Section 8-10.10 is $300.00. The minimum tax applies to exempt Hawaiian Home Lands property pursuant to Section 8-10.28.

(h) The tax rate for public utility properties subject to Section 8-10.27 must be zero."

SECTION 3. Ordinance material to be repealed is bracketed. New ordinance 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, bracketed material, or the underscoring.

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SECTION 4. This ordinance takes effect upon its approval and applies to the tax years beginning July 1, 2016 and thereafter.

INTRODUCED BY:

B/1

DATE OF INTRODUCTION:

APR 13 2015

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

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