



## RESOLUTION

---

RELATING TO REAL PROPERTY TAX COMPROMISES.

WHEREAS, Ordinance 13-33 created a Residential A general class ("Residential A") for the purpose of real property taxation; and

WHEREAS, per Section 8-7.1, Revised Ordinances of Honolulu 1990, as amended ("ROH"), the Residential A class includes real property with an assessed value of \$1,000,000 or more that does not have a home exemption; and

WHEREAS, since the passage of Ordinance 13-33, thousands of properties have been reclassified from the Residential general class ("Residential") to Residential A, with additional properties being reclassified every year; and

WHEREAS, Resolution 16-61 set the real property tax rates for the 2016-2017 tax year, with a Residential rate of \$3.50 per \$1,000 of assessed value and a Residential A rate of \$6.00 per \$1,000 of assessed value; and

WHEREAS, Susan K. Oyama lives on a parcel of real property identified as TMK: 1-9-010-022-0003 (the "Parcel"), which was reclassified from Residential to Residential A for the 2016-2017 tax year; and

WHEREAS, the parcel, which was recently assessed at \$1,042,200, would have been classified as Residential had a timely application for a home exemption been filed; and

WHEREAS, the real property taxes for the 2016-2017 tax year were based on the Residential A rate and total \$6,253.20; and

WHEREAS, it is the Council's understanding that if Ms. Oyama had obtained the exemption for the Parcel, the taxes owed would have been \$3,367.70; and

WHEREAS, Section 8-1.3(l), ROH, provides that the Director of Budget and Fiscal Services may compromise a claim relating to real property taxation not exceeding \$500.00 with the approval of the Corporation Counsel; and

WHEREAS, Section 8-1.3(l), ROH, also provides that the Director shall obtain the approval of the Council for claims which exceed \$500.00; and



**RESOLUTION**

WHEREAS, the City has, on occasion, granted real property tax compromises to organizations to address a public need and to individuals to address unintended consequences of property tax reclassifications; and

WHEREAS, in acknowledgement of the ongoing financial hardship endured by Ms. Oyama, the Council believes it is imperative that the tax liability for the Parcel be compromised; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the Director of Budget and Fiscal Services is urged to to submit to the Council a request to grant a compromise of certain real property taxes owed by Susan K. Oyama for the Parcel for the 2016-2017 tax year; and

BE IT FINALLY RESOLVED that a copy of this Resolution be transmitted to the Director of Budget and Fiscal Services.

INTRODUCED BY:

*Carol Johnson*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATE OF INTRODUCTION:

**SEP 1 2016**

Honolulu, Hawaii

Councilmembers

CITY COUNCIL  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII  
C E R T I F I C A T E

**RESOLUTION 16-241**

Introduced: 09/01/16 By: CAROL FUKUNAGA Committee: BUDGET

Title: RESOLUTION RELATING TO REAL PROPERTY TAX COMPROMISES.

Voting Legend: \* = Aye w/Reservations

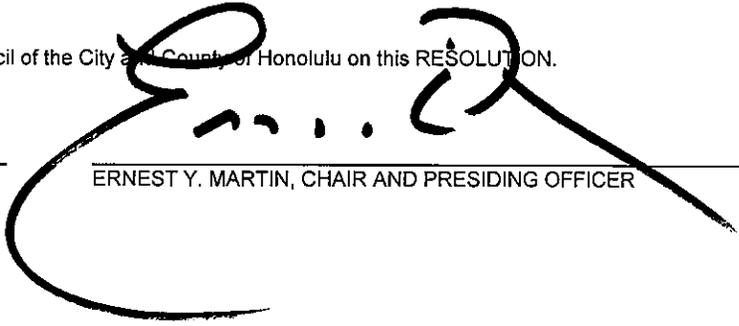
---

09/21/16	BUDGET	CR-302 - RESOLUTION REPORTED OUT OF COMMITTEE FOR ADOPTION.
10/05/16	COUNCIL	CR-302 AND RESOLUTION 16-241 WERE ADOPTED. 9 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MARTIN, MENOR, OZAWA, PINE.

---

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.

  
\_\_\_\_\_  
GLEN I. TAKAHASHI, CITY CLERK

  
\_\_\_\_\_  
ERNEST Y. MARTIN, CHAIR AND PRESIDING OFFICER