



RESOLUTION

REESTABLISHING THE OAHU REAL PROPERTY TAX ADVISORY COMMISSION.

WHEREAS, the City and County of Honolulu faces increasing operating costs, debt service, and retirement and health costs; and

WHEREAS, as the primary source of revenue for the City, real property taxes are difficult to maintain at a stable level, while the cost of providing essential services continues to escalate; and

WHEREAS, the City's real property tax system includes numerous classes, exemptions, and credits, many of which may need to be adjusted in order to ensure that the tax burden is shared in an equitable and efficient way for all the people in the City; and

WHEREAS, through Resolution 11-143, FD1, the City Council ("Council") established an Oahu Real Property Tax Advisory Commission ("Commission"), which, by Council Communication 15 (2012), delivered its report on the City's real property tax system in January 2012; and

WHEREAS, no report has been received from the Commission since November 2014 (Council Communication 265 (2014)), a lapse the Council believes should be remedied; now, therefore

BE IT RESOLVED by the Council of the City and County of Honolulu that the Oahu Real Property Tax Advisory Commission ("Commission") is hereby reestablished to advise and assist the Council by conducting a biennial review of the City's real property tax system; and

BE IT FURTHER RESOLVED that the Commission shall consist of seven members selected by the Council Chair and shall be governed by the following provisions:

- (1) A Commission shall be appointed on or before July 1, 2017, and a new Commission shall be appointed on or before July 1 every other year thereafter;
- (2) Following the initial appointment of a Commission, any vacancy, whether by term expiration or any other reason, shall be filled by appointment by the Council Chair; any vacancy occurring other than by expiration of the term of office shall be filled for the remainder of such term;



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- (3) The Commission shall conduct a systematic review of the City's real property tax system's classes, exemptions, credits, and minimum property tax, using such standards as equity and efficiency;
- (4) The Commission shall submit its written recommendations to the Council by December 1 of the year in which they are convened and shall dissolve on June 30 of the following year;
- (5) The Commission shall elect a Chair from among its members;
- (6) A majority of the membership shall constitute a quorum;
- (7) All meetings shall be held in city hall or other public places, be noticed by the filing of an agenda with the City Clerk at least six days in advance, be open to the public, and accept public testimony on all agenda items;
- (8) The affirmative vote of a majority of the membership shall be necessary to take any action, and such action shall be made at a properly noticed meeting open to the public; and
- (9) The members shall receive no compensation for their services; and

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution 11-143, FD1; and



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

No. 17-112

RESOLUTION

BE IT FINALLY RESOLVED that copies of this Resolution be transmitted to the Council Chair and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Roy memo
Amada

DATE OF INTRODUCTION:

APR 18 2017

Honolulu, Hawaii

Councilmembers

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

RESOLUTION 17-112

Introduced: 04/18/17 By: RON MENOR

Committee: BUDGET

Title: RESOLUTION REESTABLISHING THE OAHU REAL PROPERTY TAX ADVISORY COMMISSION.

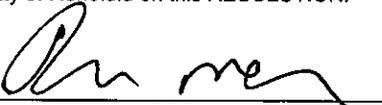
Voting Legend: * = Aye w/Reservations

05/03/17	BUDGET	CR-181 – RESOLUTION REPORTED OUT OF COMMITTEE FOR ADOPTION.
05/10/17	COUNCIL	CR-181 AND RESOLUTION 17-112 WERE ADOPTED. 6 AYES: ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MENOR, OZAWA. 3 ABSENT: ANDERSON, MARTIN, 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



RON MENOR, CHAIR AND PRESIDING OFFICER