



**CITY COUNCIL**  
 CITY AND COUNTY OF HONOLULU  
 530 South King Street, Room 202  
 Honolulu, Hawaii 96813

Ray Kamikawa, **Chair**  
 Scott Higashi, **Vice Chair**  
 Amy Hirano, **Commissioner**  
 Natalie Iwasa, **Commissioner**  
 Joy Kimura, **Commissioner**  
 Earl Mente, **Commissioner**  
 Matthew Pennaz, **Commissioner**

## **MEETING NOTICE AND AGENDA**

### **OAHU REAL PROPERTY TAX ADVISORY COMMISSION**

THURSDAY, NOVEMBER 7, 2019  
 COUNCIL COMMITTEE MEETING ROOM  
 1:30 P.M.

#### **SPEAKER REGISTRATION:**

Persons wishing to testify are requested to register by 1:30 p.m. as follows:

- a. By emailing Randall Young, Commission Aide, at [ryoung5@honolulu.gov](mailto:ryoung5@honolulu.gov), specifying your name and the agenda item;
- b. By filling out the registration form in person; or
- c. By calling Randall Young, Commission Aide, at 768-3863.

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- to three-minute** presentation.

#### **WRITTEN TESTIMONY:**

Written testimony may be emailed to Randall Young, Commission Aide, at [ryoung5@honolulu.gov](mailto:ryoung5@honolulu.gov).

If submitted, written testimonies, 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.

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# Oahu Real Property Tax Advisory Commission

Thursday, November 7, 2019

1. Call to Order
  
2. Oral Testimony on Agenda Items
  - 1) Valuation Committee
    - a. Income methodology to value real property
    - b. Marshall and Swift valuation procurement and implementation by the City
    - c. Bill 49 (2019) and cap on assessed real property values
    - d. Transparency of the valuation process and informing the public about this process is done.
    - e. Policy on public education via the City's website on real property tax methods.
  
  - 2) Classifications and Rates Committee
    - a. Taxing TVU's at the higher hotel and resort rates, Bill 55 (2019)
    - b. Residential A
  
  - 3) Credits and Exemptions Committee
    - a. Bill 30 (2019) Exemption for properties connected to and utilizing a cold seawater cooling system
    - b. Bill 33 (2019) Relates to the elimination of the home exemption for homes greater than \_\_\_\_\_.
    - c. Bill 3 (2019) Relating to the increase in the home exemption
    - d. Credit Unions
    - e. For profit child care centers
    - f. Historic residential real property dedicated for preservation
    - g. Historic commercial real property dedicated for preservation
    - h. Central Kakaako industrial zone limited development
    - i. Bill 23 (2019) Chinatown properties purchased from the City
    - j. Credits for redevelopment of low income areas using expanded opportunity zone low income designated areas
    - k. Accessory dwelling unit property tax exemption incentives similar to Bill 63 (2018) to encourage development of workforce housing
    - l. Split ROH Sec. 8-10.10 in two: 1) Define charitable organizations (consistent with IRS code Sec. 501(c)(3)) and 2) all other nonprofit organizations not specifically identified elsewhere and increase minimum tax to \$1,000

Oahu Real Property Tax Advisory Commission

Thursday, November 7, 2019

3. New Business

A. Subcommittee Meeting Reports

1) Valuation Committee

- a. Income methodology to value real property
- b. Marshall and Swift valuation procurement and implementation by the City
- c. Bill 49 (2019) and cap on assessed real property values
- d. Transparency of the valuation process and informing the public about this process is done.
- e. Policy on public education via the City's website on real property tax methods.

2) Classifications and Rates Committee

- a. Taxing TVU's at the higher hotel and resort rates, Bill 55 (2019)
- b. Residential A

3) Credits and Exemptions Committee

- a. Bill 30 (2019) Exemption for properties connected to and utilizing a cold seawater cooling system
- b. Bill 33 (2019) Relates to the elimination of the home exemption for homes greater than \_\_\_\_\_.
- c. Bill 3 (2019) Relating to the increase in the home exemption
- d. Credit Unions
- e. For profit child care centers
- f. Historic residential real property dedicated for preservation
- g. Historic commercial real property dedicated for preservation
- h. Central Kakaako industrial zone limited development
- i. Bill 23 (2019) Chinatown properties purchased from the City
- j. Credits for redevelopment of low income areas using expanded opportunity zone low income designated areas
- k. Accessory dwelling unit property tax exemption incentives similar to Bill 63 (2018) to encourage development of workforce housing
- l. Split ROH Sec. 8-10.10 in two: 1) Define charitable organizations (consistent with IRS code Sec. 501(c)(3)) and 2) all other nonprofit organizations not specifically identified elsewhere and increase minimum tax to \$1,000

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B. Draft Subcommittee Recommendations

1) Valuation Committee

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- c. Bill 49 (2019) and cap on assessed real property values
- d. Transparency of the valuation process and informing the public about this process is done.
- e. Policy on public education via the City's website on real property tax methods.

2) Classifications and Rates Committee

- a. Taxing TVU's at the higher hotel and resort rates, Bill 55 (2019)
- b. Residential A

3) Credits and Exemptions Committee

- a. Bill 30 (2019) Exemption for properties connected to and utilizing a cold seawater cooling system
- b. Bill 33 (2019) Relates to the elimination of the home exemption for homes greater than \_\_\_\_\_.
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k. Accessory dwelling unit property tax exemption incentives similar to Bill 63 (2018) to encourage development of workforce housing

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4. Announcements

A. Next meeting: November 21, 2019, 1:30 p.m. in the Council Committee room

5. Adjournment

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