



**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII 96813-3077

**OAHU REAL PROPERTY TAX  
ADVISORY COMMISSION**

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

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## **WRITTEN SUMMARY FOR AUDIO RECORD**

REGULAR MEETING  
THURSDAY, NOVEMBER 21, 2019 1:30 p.m.

COUNCIL COMMITTEE MEETING ROOM  
2<sup>ND</sup> FLOOR, HONOLULU HALE  
HONOLULU, HAWAII 96813

The time references below indicate the point in the audio recording when the stated actions began.

### CALL TO ORDER

The meeting of the Oahu Real Property Tax Advisory Commission was called to order by Commission Chair Kamikawa at 1:30 p.m. Commissioners Kamikawa, Higashi, Hirano, Iwasa, Kimura, Mente, and Pennaz were present at the meeting.

### **ORDER OF BUSINESS**

WELCOME BY COMMISSION CHAIR

[1:30 p.m.]

At this juncture, Commission Chair Kamikawa welcomed the Commissioners at the meeting and noted an addendum to the agenda was posted and discussed the addendum agenda. Commission Chair Kamikawa went over general housekeeping matters relating to conduct at the meeting.

ORAL TESTIMONY ON AGENDA ITEMS

[1:32 p.m.][2 minute mark]

Commission Chair Kamikawa requested testimony on all the items on the Agenda. Commission Chair Kamikawa asked for testifiers to present testimony.

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[1:34 p.m.][4 minute mark]

Kristopher Kono, Aloha Federal Credit Union, presented testimony.

[1:37 p.m.][7 minute mark]

Commission Chair Kamikawa asked for questions for the testifier. Commissioners Pennaz, Higashi, Kimura and Chair Kamikawa asked questions to the testifier.

[1:44 p.m.][14 minute mark]

Dennis Tanimoto, Hawaii Credit Union League, presented testimony.

[1:48 p.m.][18 minute mark]

Commission Chair Kamikawa asked for questions for the testifier. Chair Kamikawa asked questions to the testifier.

[1:52 p.m.][22 minute mark]

Councilmember Carol Fukunaga presented testimony on Bill 23.

Commissioners Iwasa, Hirano, Pennaz and Mente asked questions to the testifier.

[2:02 p.m.][32 minute mark]

Alfred Lardizabal, UPW presented testimony.

[2:04 p.m.][34 minute mark]

Jill Paulin testified on Bill 55.

Commissioner Iwasa asked questions to the testifier.  
Commissioner Hirano clarified an issue with timeshares.

[2:11 p.m.][41 minute mark]

Sharlyn Fu testified on Bill 55.

Commissioner Hirano asked questions to the testifier.

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[2:17 p.m.][47 minute mark]

Roberto Lopes testified on Bill 55.

[2:24 p.m.][54 minute mark]

Doug Cole testified on Bill 55.

Commission Chair Kamikawa, Commissioners Mente, Kimura, and Hirano asked questions to the testifier.

## NEW BUSINESS

[2:39 p.m.][1 hour 9 minute mark]

Commission Chair Kamikawa requested reports on updates from the three special committees that met in between the Commission's regular meetings. Commission Chair Kamikawa requested that the Commission focus on items that had not been previously reviewed.

Commissioner Iwasa, the chair of the valuation committee, provided an update on the valuation committee's findings.

[2:49 p.m.][1 hour 19 minute mark]

Commission Chair Kamikawa thanked Commissioner Iwasa for the report and asked for questions from the other commissioners.

Commission Chair Kamikawa requested a report from the classifications and rates committee from Commissioner Kimura, the chair of the classifications and rates committee.

Commissioner Mente stated that the committee did not recommend any changes and wanted to strike the last sentence from the committee report to say that the commission did not receive sufficient evidence to recommend any changes.

Commission approved of change.

[2:51 p.m.][1 hour 21 minute mark]

Commission Chair Kamikawa requested a report from the credits and exemptions committee from Commissioner Pennaz, the chair of the credits and exemptions committee.

Commissioner Mente recused himself.

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Commission Chair Kamikawa asked if there were any changes to the Commission's recommendation to remove the credit union real property tax exemption.

Commissioner Kimura voted against the recommendation to remove the tax exemption from credit unions. Seeing no other commissioners in opposition. The recommendation passed.

[2:54 p.m.][1 hour 24 minute mark]

Commissioner Iwasa discussed Bill 33 and recommended that the report recommend that the home owner's income threshold be changed from \$60k to \$65k.

Commission Chair Kamikawa requested a vote on the proposal and the proposal passed unanimously.

[2:58 p.m.][1 hour 28 minute mark]

Commission Chair Kamikawa moved on to discussion of Bill 23.

Commissioner Pennaz suggested that the report support passage of Bill 23.

Commission Chair Kamikawa asked for a vote and the motion was passed unanimously.

[3:01 p.m.][1 hour 31 minute mark]

Commissioners discussed credits for redevelopment of low income areas using expanded opportunity zone low income designated areas.

Discussion was held among the Commissioners.

Commissioner Iwasa stated that she did not feel the Commission had enough information to make a recommendation and abstained from voting.

Commission Chair Kamikawa called for a vote, and the motion was passed by majority.

[3:03 p.m.][1 hour 33 minute mark]

Commission discussed revising ROH Section 8-10.10 to include a definition of charitable nonprofit organizations.

Commissioner Kimura recommended the committee defer the proposal to be addressed by the next Oahu Real Property Tax Commission.

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Commission Chair Kamikawa asked for a vote and the movement passed by the majority.

[3:15 p.m.][1 hour 45 minute mark]

Commission discussed the exemption for properties that are used as long term rentals, i.e. those with leases of one year or more.

Commissioners decided unanimously that language should be added that the council should act on recommendations from the Oahu Real Property Tax commission as the same subjects are presented the commissions from year to year.

Commission Chair Kamikawa asked for a vote to approve the report.

The motion passed unanimously.

#### ADJOURNMENT

There being no further business and no objections, Commission Chair Kamikawa adjourned the meeting at 3:24 p.m. and thanked everyone for coming.