



RESOLUTION

DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022.

WHEREAS, Article VIII, Section 3, and Article XVIII, Section 6, of the Constitution of the State of Hawaii, as amended, grant to the counties the authority to assess, impose, and collect real property taxes; and

WHEREAS, Section 8-11.1(b) of the Revised Ordinances of Honolulu 1990 ("ROH"), provides that the City Council shall annually set the tax rate or rates for the classes of real property established in accordance with ROH Section 8-7.1(c)(1); and

WHEREAS, under said ROH Section 8-7.1(c)(1), the following classes are established as general classes for purposes of real property taxation:

- (A) Residential;
- (B) Hotel and resort;
- (C) Commercial;
- (D) Industrial;
- (E) Agricultural;
- (F) Preservation;
- (G) Public service;
- (H) Vacant agricultural;
- (I) Residential A; and
- (J) Bed and breakfast home; and

WHEREAS, under ROH Section 8-11.1(h), rates for property classified as Residential A must be assigned to the following two tiers based on the valuation of the property:

- (1) Residential A Tier 1 tax rate: applied to the net taxable valuation of the property up to \$1,000,000; and
- (2) Residential A Tier 2 tax rate: applied to the net taxable valuation of the property in excess of \$1,000,000; and

WHEREAS, ROH Section 8-6.2 provides for the assessment and levying of real property taxes on a fiscal year basis beginning July 1 of each calendar year and ending June 30 of the following calendar year; now, therefore,



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

No. 21-62, FD1

RESOLUTION

BE IT RESOLVED by the Council of the City and County of Honolulu that the following rates be, and are hereby, determined as the respective rates at which real property in the various general classes in the City and County of Honolulu shall be taxed per \$1,000 of assessed value for the Fiscal Year July 1, 2021 to June 30, 2022:

		Tax Rate Per \$1,000 Net Taxable Real Property Value (Percent of Net Taxable Real Property Value)
Class (A)	Residential	\$ 3.50 (0.35 percent)
Class (B)	Hotel and resort	\$13.90 (1.39 percent)
Class (C)	Commercial	\$12.40 (1.24 percent)
Class (D)	Industrial	\$12.40 (1.24 percent)
Class (E)	Agricultural	\$ 5.70 (0.57 percent)
Class (F)	Preservation	\$ 5.70 (0.57 percent)
Class (G)	Public service	\$ 0.00 (0 percent)
Class (H)	Vacant agricultural	\$ 8.50 (0.85 percent)
Class (I)	Residential A	
	Tier 1:	\$ 4.50 (0.45 percent)
	Tier 2:	\$10.50 (1.05 percent)
Class (J)	Bed and breakfast home	\$ 6.50 (0.65 percent)

BE IT FURTHER RESOLVED that this resolution takes effect upon its adoption and applies to the Fiscal Year July 1, 2021 to June 30, 2022; and



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

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BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Mayor, Managing Director, and Director of Budget and Fiscal Services.

INTRODUCED BY:

Calvin K. Y. Say

DATE OF INTRODUCTION:

March 3, 2021
Honolulu, Hawaii

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

RESOLUTION 21-62, FD1

Introduced: 03/03/21 By: CALVIN K.Y. SAY Committee:

Title: DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022.

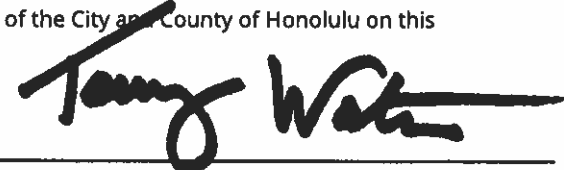
Voting Legend: * = Aye w/Reservations

03/03/21	INTRO	Introduced.
03/12/21	PUBLISH	Public hearing notice of intent published in the Honolulu Star-Advertiser.
03/31/21	BUD	Reported out for scheduling of a public hearing. CR-118 5 AYES: CORDERO, ELEFANTE, KIA'ĀINA, SAY, TSUNEYOSHI 1 ABSENT: TUPOLA
04/02/21	PUBLISH	Public hearing notice published in the Honolulu Star-Advertiser.
04/14/21	CCL/PH	Committee report adopted. Public hearing closed and resolution referred back to Committee. 9 AYES: CORDERO, ELEFANTE, FUKUNAGA, KIA'ĀINA, SAY, TSUNEYOSHI, TULBA, TUPOLA, WATERS
05/11/21	BUD	Reported out for adoption. CR-153 6 AYES: CORDERO, ELEFANTE, KIA'ĀINA, SAY, TSUNEYOSHI, TUPOLA
05/21/21	PUBLISH	Public notice published in the Honolulu Star-Advertiser.
06/02/21	CCL	OCS2021-0528/5/19/2021 8:26 AM Amended to FD1. 9 AYES: CORDERO, ELEFANTE, FUKUNAGA, KIA'ĀINA, SAY, TSUNEYOSHI, TULBA, TUPOLA, WATERS
06/02/21	CCL	Committee report and Resolution were adopted. 9 AYES: CORDERO, ELEFANTE, FUKUNAGA, KIA'ĀINA, SAY, TSUNEYOSHI, TULBA, TUPOLA, WATERS

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



TOMMY WATERS, CHAIR AND PRESIDING OFFICER