



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

**OAHU REAL PROPERTY TAX  
ADVISORY COMMISSION**

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**DATE:** OCTOBER 4, 2021

**TO:** ADMINISTRATOR STEVEN TAKARA, Real Property Assessment Division  
Department of Budget & Fiscal Services

**FROM:** OAHU REAL PROPERTY TAX ADVISORY COMMISSION ("ORPTAC")  
Council of the City and County of Honolulu

**SUBJECT:** Data Requests & Questions

**Aloha Administrator Takara –**

**Please find below approximately a dozen specific queries made by the ORPTAC, related to property tax rate classifications data. Specifically, a majority of the requests relate to the existing Residential-A classification, with additional queries (No. 12) related to a proposed vacant residential classification, and (No. 13) related to credits and exemptions:**

- 1) Quantity of one- and two-unit residential (& dedicated residential properties) that:
  - a) Do not have a homeowner's exemption; and
  - b) Are valued over \$1,000,000 but less than or equal to \$1,300,000.  
**349-non-residential zoning**
- 2) Quantity of one- and two-unit residential (& dedicated residential properties) that:
  - a) Do not have a homeowner's exemption; and
  - b) Are valued over \$1,300,000.  
**302-non-residential zoning**
- 3) Quantity of three-unit residential (& dedicated residential properties) that:
  - a) Do not have a homeowner's exemption; and
  - b) Are valued over \$1,000,000 but less than or equal to \$1,300,000.  
**145-exactly 3 units, including residential zoning**
- 4) Quantity of three-unit residential (& dedicated residential properties) that:
  - a) Do not have a homeowner's exemption; and
  - b) Are valued over \$1,300,000.  
**187-exactly 3 units, including residential zoning**

- 5) Quantity of properties with residential improvements that:
- a) Are zoned Country;
  - b) Do not have a homeowner's exemption; and
  - c) Are valued over \$1,000,000 but less than or equal to \$1,300,000.
- 231-any number of residential units**
- 6) Quantity of properties with residential improvements that:
- a) Are zoned Country;
  - b) Do not have a homeowner's exemption; and
  - c) Are valued over \$1,300,000.
- 199-any number of residential units**
- 7) Quantity of properties with residential improvements that:
- a) Are zoned P-1;
  - b) Do not have a homeowner's exemption; and
  - c) Are valued over \$1,000,000 but less than or equal to \$1,300,000.
- 15-any number of residential units**
- 8) Quantity of properties with residential improvements that:
- a) Are zoned P-1;
  - b) Do not have a homeowner's exemption; and
  - c) Are valued over \$1,300,000.
- 13-any number of residential units**
- 9) Quantity of properties with residential improvements that:
- a) Are zoned P-2;
  - b) Do not have a homeowner's exemption; and
  - c) Are valued over \$1,000,000 but less than or equal to \$1,300,000.
- 2-any number of residential units**
- 10) Quantity of properties with residential improvements that:
- a) Are zoned P-2;
  - b) Do not have a homeowner's exemption; and
  - c) Are valued over \$1,300,000.
- 3-any number of residential units**
- 11) For the 96,786 properties without a homeowner's exemption that are not considered Residential-A, what are the reasons and how many fall into distinct categories: 1) Property value less than \$1M; 2) Property is zoned as agriculture or other non-residential zoning; and 3) Property has 2 or more single family dwelling units per parcel.
- 1) 101,699**  
**2) 68,054 if you include condo units**  
**3) 1016 with 3 or more units**  
**Parcels may fall into multiple categories**

- 12) Please quantify and qualify for the ORPTAC, to the best of your ability, the resources RPAD would need to implement and enforce a vacant residential property tax.  
Guidelines of the vacant residential property tax program needs to be established to furnish quantity and qualifications of needed city resources.
- 13) During the ORPTAC meeting on September 27, 2021, a testifier scrutinized a specific property for its tax exemption and/or credits (TMK 32002001:0000). In reviewing the property information report and real property assessment information publicly available online, it does not appear possible to determine which credits and/or exemptions are being claimed for that parcel's "Total Property Exemption." If correct, is there any reason or rationale that this information cannot be readily available and publicly apparent online?  
The city considers the sensitivity of displaying all granted exemptions types or tax relief programs. Readily attaching program labels to individuals such as low income, total disability, veteran's disability exemption, leprosy, and sight and hearing impaired may be considered insensitive and unnecessary.

Thank you in advance for your time, attention and effort in responding to these requests. Please don't hesitate to contact Commission Aide, George White, at Ext. 83861 or via email at [george.white@honolulu.gov](mailto:george.white@honolulu.gov), should you have questions or need for any further follow-up.