



# CITY COUNCIL

CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII 96813-3077

## OAHU REAL PROPERTY TAX ADVISORY COMMISSION

**Commissioners:**  
Robert Mould, *Chair*  
Winston Wong, *Vice-Chair*  
Tracy Bean  
Jack Legal  
James Peters  
Calvin Foo Pham  
Kenna StormoGipson

**DATE:** March 1, 2022

**TO:** HONORABLE BUDGET CHAIR SAY AND MEMBERS  
HONOLULU CITY COUNCIL COMMITTEE ON BUDGET

**FROM:** OAHU REAL PROPERTY TAX ADVISORY COMMISSION

**SUBJECT:** **Support for Bill 9 (2022) and Improved Transparency in Process  
Related to Real Property Tax Assessments, Valuation and Appeals**

The Oahu Real Property Tax Advisory Commission ("ORPTAC") appreciates the Budget Committee and City Council's consideration of Bill 9 (2022), which proposes a new supplemental tax classification for empty (vacant) homes or residential properties. As detailed in its *Interim Report* ([Council Communication 439 \(2021\)](#)), the ORPTAC strongly supports this proposal and believes this Bill will be a powerful contributor to improving Oahu's dire and worsening affordable housing crisis, by generating revenue, lowering vacancy rates, and increasing the supply of affordable rental properties.

The ORPTAC does respectfully request that this Committee consider revising to its original intent, the definition of "empty home" in Sec. 8-\_.1 of SECTION 2 of Bill 9, by deleting the phrase: "...has been unoccupied for more than six months during the previous tax year...". This added phrase in the definition creates unnecessary and potentially fatal ambiguity, and creates an avoidable loophole for tax liability by contradicting Sec. 8-\_.4 of SECTION 2, which considers any dwelling unit on residential property to be an "empty home" unless it qualifies for an exemption.

Regarding this Committee's discussion of issues related to real property tax valuation, assessments, appeals and classifications, the ORPTAC reiterates the recommendations from its *Interim Report* and strongly supports any action that can be taken to expand public outreach and enhance clarity and transparency. Both Bill 3 (2022) and Bill 6 (2022), promote and pursue improved processes that provide for more efficient and equitable administration of our real property tax system.

Mahalo for this opportunity to provide testimony on these important matters and for your continued support of the ORPTAC and its work.

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COUNCIL COM. 65

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