

REPORT OF THE COMMITTEE ON BUDGET

Voting Members:

Radiant Cordero, Chair; Matt Weyer, Vice-Chair;
Esther Kia'aina, Calvin K.Y. Say, Augie Tulba

Committee Meeting Held
April 4, 2023

Honorable Tommy Waters
Chair, City Council
City and County of Honolulu

Mr. Chair:

Your Committee on Budget, which considered Resolution 23-40 entitled:

"RESOLUTION ESTABLISHING A PERMITTED INTERACTION GROUP TO
CONSIDER MATTERS RELATING TO REAL PROPERTY TAXATION,"

introduced on March 20, 2023, reports as follows:

The purpose of the Resolution is to establish a Real Property Taxation Permitted Interaction Group, composed of Councilmembers Radiant Cordero, Tommy Waters, Esther Kia'aina, and Matthew Weyer, to investigate matters relating to the City's real property taxation.

Your Committee considered and approved a proposed hand-carried CD1 version that makes the following amendments:

- A. Amends the title to clarify that only "certain" measures relating to real property taxation will be considered by the Permitted Interaction Group.
- B. In the BE IT RESOLVED clause, narrows the authority of the Real Property Taxation Permitted Interaction Group to "investigate matters relating to real property tax bills seeking to amend the Revised Ordinances of Honolulu 2021."
- C. Makes miscellaneous technical and nonsubstantive amendments.

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ADOPTED ON

APR 19 2023

COMMITTEE REPORT NO.

84

REPORT OF THE COMMITTEE ON BUDGET


Voting Members:

Radiant Cordero, Chair; Matt Weyer, Vice-Chair;
Esther Kia'aina, Calvin K.Y. Say, Augie Tulba

Committee Meeting Held
April 4, 2023
Page 2

Your Committee on Budget is in accord with the intent and purpose of Resolution 23-40, as amended herein, and recommends its adoption in the form attached hereto as Resolution 23-40, CD1. (Ayes: Cordero, Kia'aina, Say, Tulba, Weyer – 5; Noes: None.)

Respectfully submitted,



Committee Chair

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ADOPTED ON APR 19 2023

COMMITTEE REPORT NO. 84



RESOLUTION

ESTABLISHING A PERMITTED INTERACTION GROUP TO CONSIDER CERTAIN MATTERS RELATING TO REAL PROPERTY TAXATION.

WHEREAS, Chapter 8 of the Revised Ordinances of Honolulu 2021 ("ROH") provides for taxation of real property within the City and County of Honolulu ("City"); and

WHEREAS, pursuant to Resolution 22-45, Determining the Real Property Tax Rates for the City and County of Honolulu for the Fiscal Year July 1, 2022 to June 30, 2023, adopted on June 1, 2022, and the reported sharp increase in real property assessments, particularly for properties in the residential property classification, real property taxes for tax year 2023 increased significantly for many owners of real property in the City; and

WHEREAS, a number of bills addressing real property taxation have been introduced for consideration by the City Council ("Council") and are currently pending before the Council's Budget Committee, including Bill 4 (2022), CD1; Bill 31 (2022); Bill 37 (2022); Bill 38 (2022); Bill 40 (2022); and Bill 60 (2022); and

WHEREAS, Section 92-2.5 of the Hawaii Revised Statutes ("HRS") permits the Council to assign two or more, but fewer than five, Councilmembers to investigate matters relating to the business of the Council, without the interactions of the Councilmembers in the course of the investigation being considered a "meeting," under HRS Chapter 92, Part I; provided that:

1. The scope of the investigation and the scope of each member's authority are defined at a meeting of the Council;
2. All resulting findings and recommendations are presented to the Council at a meeting of the Council; and
3. Deliberation and decision-making on the matter investigated, if any, occur only at a duly noticed meeting of the Council held subsequent to the meeting at which the findings and recommendations of the investigation were presented to the Council; and

WHEREAS, the Council desires to establish a permitted interaction group to conduct a concentrated and in-depth investigation into the City's system of real property taxation, including discussion of proposed bills to amend ROH Chapter 8; now, therefore,



RESOLUTION

BE IT RESOLVED by the Council of the City and County of Honolulu that a Real Property Taxation Permitted Interaction Group, composed of Councilmembers Radiant Cordero, Tommy Waters, Esther Kia'āina, and Matthew Weyer, is hereby established and authorized to investigate matters relating to real property tax bills seeking to amend the Revised Ordinances of Honolulu 2021; and

BE IT FURTHER RESOLVED that no member of the permitted interaction group may, during the investigation, make any binding commitment or create any obligation on behalf of the group, the Council, or the City; and

BE IT FINALLY RESOLVED that the permitted interaction group shall present a written report to the Council of its findings and recommendations at a Council meeting pursuant to HRS § 92-2.5(b)(1)(C), that the Council will not be able to act upon the report until a subsequent Council meeting, and that upon the permitted interaction group's submission of the report to the Council, the group shall be dissolved.

INTRODUCED BY:

Radiant Cordero

DATE OF INTRODUCTION:

March 20, 2023
Honolulu, Hawaii

Councilmembers