



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII 96813-3077

COMMITTEE ON BUDGET

Voting Members:
Radiant Cordero, Chair
Matt Weyer, Vice Chair
Esther Kia'aina
Calvin K.Y. Say
Augie Tulba

AGENDA

REGULAR MEETING
CITY COUNCIL CHAMBER
TUESDAY, APRIL 4, 2023
9:00 A.M.

PUBLIC PARTICIPATION AND TESTIMONY

Pursuant to Section 92-3.7, Hawai'i Revised Statutes, this meeting will be conducted as a remote meeting by interactive conference technology, with the following procedures in effect for the meeting:

VIEWING THE MEETING

The meeting will be viewable: (1) by internet live streaming through <https://www.honolulucitycouncil.org/meetings>; (2) by televised live broadcast on 'Ōlelo TV Channel 54; and (3) on the monitor situated outside the Council Chamber. Viewers who experience a loss of viewing signal should try switching to another viewing option.

After the meeting, the meeting will be viewable on demand at <https://www.honolulucitycouncil.org/meetings>. Copies of older meeting videos may be requested by calling the City Clerk's Office at (808) 768-5822, charges may apply.

Some Councilmembers and presenters may be participating in the meeting by interactive conference technology from remote locations.

ORAL TESTIMONY

Oral testimony will be permitted on all items on the agenda. Each speaker may not have anyone else read their statement and is limited to a one-minute presentation.

Remote Testimony

1. For direct access to submit oral testimony call: +1-253-215-8782, enter ID **83472164199** and Passcode **882323**.
2. To testify by videoconference visit: <https://hnlidoc.ehawaii.gov/hnlidoc/testimony>. Videoconference access information will be provided upon registration. Testifiers are encouraged to register/submit testimony at least 24 hours prior to the meeting.

Committee on Budget Agenda
Tuesday, April 4, 2023

In-Person Testimony in the Council Chamber

Persons wishing to testify are requested to register by 9:00 a.m. by filling out the registration form in person outside the Council Chamber. Persons who have not registered will be given an opportunity to speak following the oral testimonies of the registered speakers.

Oral testimony will be allowed when each agenda item is taken up, in the following order:

1. **Remote testimony;**
2. **In-person testimony in the Council Chamber.**

WRITTEN TESTIMONY

Written testimony may be uploaded at <https://hnlidoc.ehawaii.gov/hnlidoc/testimony> or mailed to Office of the City Clerk, Attention: Information Section, 530 South King Street, Room 100, Honolulu, HI 96813. If submitted, written testimonies, including the testifier's address, email address, and phone number, will be available to the public at <https://hnlidoc.ehawaii.gov>.

Should you have any questions, please call (808) 768-3819 or send an email to darcie.nago@honolulu.gov.

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MATERIALS AVAILABLE FOR INSPECTION

Meeting materials ("*board packet*" under HRS Section 92-7.5) are accessible at <https://hnlidoc.ehawaii.gov/hnlidoc/browse/agendas> by clicking on the appropriate Committee meeting.

If you need auxiliary aid/service or other accommodation due to a disability or an interpreter for a language other than English, please call the Office of the City Clerk Information Section at (808) 768-5822 between 7:45 a.m. and 4:30 p.m. or send an email to darcie.nago@honolulu.gov at least three (3) business days before the scheduled meeting. It may not be possible to fulfill requests received after this date.

FOR ACTION

1. **[RESOLUTION 23-26](#) – ACCEPTANCE OF GIFT (OCA).** Accepting a gift, valued at up to \$2,200, from the Association of Local Government Auditors to offset registration and travel expenses for one employee of the Office of the City Auditor to attend the 2023 Annual Conference in Baltimore, Maryland from May 5, 2023 to May 10, 2023. (Transmitted by Communication [CC-42](#))

2. **[RESOLUTION 23-37](#) – ACCEPTANCE OF GIFT (OCA).** Accepting a gift of registration and travel expenses, valued at up to \$2,530, from the Government Finance Officers Association for one employee to attend the Association’s 2023 Annual Conference in Portland, Oregon from May 22, 2023 to May 24, 2023. (Transmitted by Communication [CC-68](#))

3. **[RESOLUTION 23-36](#) – ACCEPTANCE OF GIFT (BFS).** Accepting a gift of travel and related expenses, valued at \$4,500, from the Association of Government Accountants for staff members of the Department of Budget and Fiscal Services to attend the AGA leadership training event in Baltimore, Maryland from April 20, 2023 through April 22, 2023. (Transmitted by Communication [D-183](#))

4. **[RESOLUTION 23-34](#) – MULTIFAMILY HOUSING REVENUE BONDS.** Providing a declaration of intent with respect to multifamily housing revenue bonds in a principal amount not to exceed \$105,000,000 for the purpose of making a mortgage loan to provide financing to Komohale Maunakea Venture, L.P., a Hawaii limited partnership, for a multifamily rental housing development to be known as Maunakea Tower. (Transmitted by Communication [D-141](#))

Related communication:

[MM-56](#) Office of the Mayor, City’s Private Activity Bond Program

5. **BILL 2 (2023) – RELATING TO FEES FOR USE OF MUNICIPAL GOLF COURSES.** Amending Section 10 of the Revised Ordinances of Honolulu 2021 relating to fees for a golf identification card. (Transmitted by Communication [D-61](#); Bill passed first reading 2/22/23)

PROPOSED CD1 TO BILL 2 (2023) (Submitted by Councilmember Cordero) – The CD1 (OCS2023-0153/2/24/2023 1:33 PM) makes the following amendments:

- A. Amends the purpose clause to remove an incomplete reference to the Revised Ordinances of Honolulu 2021 for the purposes of consistency and style.
 - B. Separates SECTION 2 into two sections and creates another SECTION of the bill to reflect the amendments made to § 10-4.9 instead of amending both § 10-4.8 and § 10-4.9 in SECTION 2.
 - C. Makes miscellaneous technical and nonsubstantive amendments.
6. **BILL 7 (2023) – RELATING TO ADMISSION FEES FOR THE HONOLULU ZOO.** Amending Section 10 of the Revised Ordinances of Honolulu 2021 relating to resident admission fees for the Honolulu Zoo. (Transmitted by Communication [D-125](#); Bill passed first reading 3/15/23)

PROPOSED CD1 TO BILL 7 (2023) (Submitted by Councilmember Cordero) – The CD1 (OCS2023-0269/3/28/2023 3:13 PM) makes the following amendments:

- A. Amends the title of the bill to remove the reference to "as amended" as it pertains to the Revised Ordinances of Honolulu 2021.
 - B. Amends the purpose clause to remove an incomplete reference to the Revised Ordinances of Honolulu 2021 for the purposes of consistency and style.
 - C. Makes miscellaneous technical and nonsubstantive amendments.
7. **BILL 9 (2023) – RELATING TO REAL PROPERTY TAXATION.** Addressing real property tax compromises made by the Director of Budget and Fiscal Services that require City Council approval. (Bill passed first reading 3/15/23)

8. [**BILL 61 \(2022\)**](#) – **RELATING TO REAL PROPERTY TAXATION.** Addressing the classification of properties for property taxation purposes, particularly for properties used for residential purposes. (Bill passed first reading 1/25/23)

9. [**BILL 37 \(2022\)**](#) – **RELATING TO REAL PROPERTY TAXATION.** Addressing the real property tax credit. (Bill passed second reading and public hearing held 3/15/23)

[**PROPOSED CD1 TO BILL 37 \(2022\)**](#) (Submitted by Councilmember Weyer) – The CD1 (OCS2023-0286/3/29/2023 9:36 AM) makes the following amendments:

- A. In SECTION 2, increases the threshold of combined income of all titleholders of the property for the calendar year from \$60,000 to \$90,000.
 - B. In SECTION 4, provides that the ordinance will apply to tax years beginning July 1, 2024 and thereafter, rather than to tax years beginning July 1, 2023 and thereafter.
 - C. Makes miscellaneous technical and non-substantive amendments.
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10. [**BILL 38 \(2022\)**](#) – **RELATING TO REAL PROPERTY TAXATION.** Addressing the real property tax credit. (Bill passed second reading and public hearing held 3/15/23)

[**PROPOSED CD1 TO BILL 38 \(2022\)**](#) (Submitted by Councilmember Kia'āina) – The CD1 (OCS2023-0219/3/22/2023 1:24 PM) makes the following amendments:

- A. In SECTION 2 of the bill, clarifies that the 80 percent of the area median income for a two-person household criterion for a real property tax credit is determined as of December 31 of the preceding calendar year.
- B. In SECTION 4 of the bill, revises the application of the ordinance from tax years beginning July 1, 2023 and thereafter, to tax years beginning July 1, 2024 and thereafter.
- C. Updates the bill to reflect that the bill is amending the Revised Ordinances of Honolulu 2021 instead of the Revised Ordinances of Honolulu 1990.
- D. Makes miscellaneous technical and nonsubstantive amendments.

[PROPOSED CD1 TO BILL 38 \(2022\)](#) (Submitted by Councilmember Weyer) – The CD1 (OCS2023-0238/3/24/2023 12:03 PM) makes the following amendments:

- A. In SECTION 2 of the bill, increases the criterion for a real property tax credit from 80 percent to 100 percent of the area median income for a two-person household in Honolulu as determined by the United States Department of Housing and Urban Development ("HUD"), and clarifies that the area median income is determined by HUD as of December 31 of the preceding calendar year.
 - B. In SECTION 4 of the bill, revises the application of the ordinance from tax years beginning July 1, 2023 and thereafter, to tax years beginning July 1, 2024 and thereafter.
 - C. Updates the bill to reflect that the bill is amending the Revised Ordinances of Honolulu 2021 instead of the Revised Ordinances of Honolulu 1990.
 - D. Makes miscellaneous technical and nonsubstantive amendments.
11. [**BILL 40 \(2022\) – RELATING TO REAL PROPERTY TAXATION.**](#) Addressing the real property tax home exemption. (Bill passed second reading and public hearing held 3/15/23)

[PROPOSED CD1 TO BILL 40 \(2022\)](#) (Submitted by Councilmember Kia'āina) – The CD1 (OCS2023-0201/3/16/2023 2:44 PM) makes the following amendments:

- A. In SECTION 2 of the bill:
 - 1. Increases the home owner's real property tax exemption from \$110,000 to \$120,000 under ROH § 8-10.3(a).
 - 2. Increases the home owner's real property tax exemption for persons 65 years of age and older from \$150,000 to \$160,000 under ROH § 8- 10.3(d).
 - 3. Provides that the in lieu of home owner exemption for qualifying taxpayers 75 years of age and older reverts to \$160,000 instead of \$140,000 after the maximum period of five years for their claim of exemption expires under ROH § 8-10.3(e).

- B. Updates the bill to reflect that the bill is amending the Revised Ordinances of Honolulu 2021 instead of the Revised Ordinances of Honolulu 1990.
- C. Makes miscellaneous technical and nonsubstantive amendments.

[PROPOSED CD1 TO BILL 40 \(2022\)](#) (Submitted by Councilmember Weyer) – The CD1 (OCS2023-0257/3/28/2023 10:09 AM) makes the following amendments:

- A. In SECTION 2 of the bill:
 - 1. Increases the home owner's real property tax exemption from \$110,000 to \$120,000 under ROH § 8-10.3(a).
 - 2. Increases the home owner's real property tax exemption for persons 65 years of age and older from \$150,000 to \$180,000 under ROH § 8-10.3(d).
 - 3. Limits the low-income senior tax exemption to those 90 years of age or over as of June 30, 2013 and maintains the exemption in the amount of \$200,000.
 - B. Updates the bill to reflect that the bill is amending the Revised Ordinances of Honolulu 2021 instead of the Revised Ordinances of Honolulu 1990.
 - C. Makes miscellaneous technical and nonsubstantive amendments.
12. [**BILL 31 \(2022\)**](#) – **RELATING TO REAL PROPERTY TAXATION.** Addressing the real property tax credit for certain homeowners. (Bill passed first reading 5/4/22)
13. [**RESOLUTION 23-40**](#) – **ESTABLISHING A PERMITTED INTERACTION GROUP.** Establishing a Real Property Taxation Permitted Interaction Group, composed of Councilmembers Radiant Cordero, Tommy Waters, Esther Kia'āina, and Matthew Weyer, to investigate matters relating to the City's real property taxation.

RADIANT CORDERO, Chair
Committee on Budget