

**BILL047(24)**  
**Testimony**

**MISC. COMM. 376**

HOUSING, SUSTAINABILITY AND HEALTH (HSH)

**HOUSING, SUSTAINABILITY AND HEALTH (HSH)**  
**Meeting**

Meeting Date: Aug 21, 2024 @ 01:00 PM

Support: 3

Oppose: 0

I wish to comment: 1

Name: Ted Kefalas	Email: tkefalas@grassrootinstitute.org	Zip: 96813
Representing: Grassroot Institute of Hawaii	Position: Support	Submitted: Aug 20, 2024 @ 08:27 AM
Name: Rebecca Soon	Email: rebecca.ji.soon@gmail.com	Zip: 96817
Representing: Self	Position: Support	Submitted: Aug 20, 2024 @ 12:59 PM
Testimony: Mahalo for considering these measures that together address the critical needs of housing for our kama'āina.		
Name: Natalie Iwasa	Email: iwasajunk@mail.com	Zip: 96825
Representing: Self	Position: I wish to comment	Submitted: Aug 20, 2024 @ 10:19 PM
Name: Racquel Achiu	Email: rhachiu@gmail.com	Zip: 96791
Representing: Self	Position: Support	Submitted: Aug 21, 2024 @ 07:45 AM
Testimony: Aloha my name is Racquel Achiu of North Shore/Hale'iwa, (Waialua Moku). I am in strong support of BILL 47. I have been very actively advocating for strong legislation that can support our kūpuna with their RPT. Our kūpuna have lived, worked and malama their properties for so many years with the idea, the goal of being able to retain their properties and giving to their ohana, keiki, mo'opuna. They couldn't have predicted the way our lands, our communities or the state in which Hawai'i has grown ..in population, expense and value. They did it all right and are now the ones most impacted by the rapidly growing increases to their property value. It has become consistently challenging for our kūpuna to manage their fixed incomes to support the "not so fixed" way of life we have found ourselves currently surviving (not living, just surviving) Our kūpuna deserve this Bill, they deserve more opportunity to afford their home, retain it and pass it to their ohana as they intended years ago. They shouldn't be spending their retired years worrying about whether or not they'll be able to keep up when they thought they planned it right. They planned for their future in a very different time but are now in a time where the struggle is unfair. This BILL 47 provides an opportunity for Kūpuna to keep their properties and pass to their ohana and give the opportunity for their ohana to stay in Hawai'i IN THEIR HOMES and me forced to purchase overpriced homes that end up unaffordable and eventually having to move to the continent. A couple of notes for Bill 47: 1- the length of ownership: consider amending 80 yrs to maybe 50 years(?) Many generational properties are gone=, theyve already sold and moved. Those that have remained re-established home ownership were only able to start		

purchasing about 50 or so years ago. O'ahu property owners, unlike outside island that generational properties still exist, are scarce.

2- I don't think Commercial Use of the property (unless its AGRICULTURE) should be permitted - If its AG for self sustenance or production they should be able to carry on as Zoning for AG would require that)

3- This relief should not be considered for homes recorded under LLC's, Corporations etc

4- Instead of a renewable 10 year dedication - can it be considered to be a dedication for the duration of the ohana ownership (to eliminate having to remember as notices are not sent out for this process)

I look forward to continuing this conversation and contributing to its success as BILL 47 progresses. Im so incredibly grateful and excited for our kūpuna !! MAHALO NUI !!!!!

Aug. 21, 2024, 1 p.m.

Honolulu Hale

**To: Honolulu City Council, Committee on Housing, Sustainability and Health**

**Matt Weyer, Chair**

**Esther Kia'āina, Vice Chair**

**From: Grassroot Institute of Hawaii**

**Ted Kefalas, Director of Strategic Campaigns**

RE: Bill 47 (2024) — RELATING TO REAL PROPERTY TAXATION

Aloha Chair Weyer, Vice-Chair Kia'āina and other members of the Committee,

The Grassroot Institute of Hawaii **supports** [Bill 47 \(2024\)](#), which would allow owners of properties in special management areas that have been family-owned for at least 80 years to designate their properties as "aina kupuna."

The dedication would last for 10 years and exempt the property from all property taxes except Honolulu's \$300 minimum tax.

Among the qualifying conditions, the properties could not be used for commercial purposes, though they could be used for agricultural purposes such as forestry, grazing and fruit and vegetable growing.

Bill 47 (2024) is modeled after Maui County's "aina kupuna" tax break, which became law in 2021. For fiscal 2025, Maui's program will provide 33 property owners \$859,056 in tax relief.<sup>1</sup>

Thank you for the opportunity to testify.

Ted Kefalas

Director of Strategic Campaigns

Grassroot Institute of Hawaii

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<sup>1</sup> ["Selected Real Property Statistics for Budget Consideration, Fiscal Year 2024-2025,"](#) Maui County Department of Finance, Real Property Assessment Division, p. 29.

TO: Members of the Committee on Housing, Sustainability and Health

FROM: Natalie Iwasa, CPA, CFE  
808-395-3233

DATE: Wednesday, August 21, 2024

SUBJECT: Bill 47, Real Property Taxation, Aina Kupuna Dedication – **COMMENTS**

Aloha Chair Weyer and Councilmembers,

Thank you for allowing testimony on Bill 47, which would create a new dedication of aina kupuna.

Given that eligibility for this dedication includes properties that have been owned by the same family at least 80 years and located in a special management area, it seems this would apply to very few property owners.

These dedications would require more paperwork for the Department of Budget and Fiscal Services to review and maintain. In addition, the tax savings would have to be subsidized by other taxpayers, putting additional pressure to keep high tax rates in place.

Why do these dedications state that termination goes back retroactive to the date of dedication? If this type of policy is important, why do you so heavily penalize those whose circumstances change?

Paragraph (h) of the bill requires that this dedication be recorded with the bureau of conveyances. If the sale is made to someone other than a decedent, is the buyer then liable for the restated taxes and penalties? If so, that is simply not fair.

**Rather than all of these new dedications that make our system more complex, please remove exemptions for credit unions, labor unions, business leagues and similar organizations. Doing so would make the system more equitable as well as bring in millions of dollars annually.**