

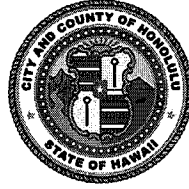
OFFICE OF CLIMATE CHANGE SUSTAINABILITY AND RESILIENCY

KE KE'ENA LOLI ANIAU MĀLAMA 'ĀINA A ME KE OLA LOA

CITY AND COUNTY OF HONOLULU

650 SOUTH KING STREET, 11th FLOOR • HONOLULU, HAWAII 96813
PHONE: (808) 768-2277 • EMAIL: resilientoahu@honolulu.gov • INTERNET: www.resilientoahu.org

RICK BLANGIARDI
MAYOR
MEIA



MATTHEW GONSER, AICP, CFM
EXECUTIVE DIRECTOR &
CHIEF RESILIENCE OFFICER
PO'O HO'OKO & KAHU OLA LOA

BENJAMIN SULLIVAN
DEPUTY DIRECTOR &
DEPUTY CHIEF RESILIENCE OFFICER
HOPE PO'O HO'OKO &
HOPE KAHU OLA LOA

August 19, 2024

The Honorable Matthew Weyer, Chair
and Members
Committee on Housing, Sustainability and Health
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Dear Chair Weyer and Councilmembers:

SUBJECT: Bill 46 (2024) Relating to the Taxation of Vacant Residential Properties

The Office of Climate Change, Sustainability and Resiliency (CCSR) supports the intent and provides comments on Bill 46 (2024), which establishes an empty homes tax as a supplemental real property tax on vacant properties to bolster efforts to address the challenges of ensuring affordable housing options for O'ahu residents.

Foundational to community and climate resilience is available and affordable housing for residents. The concept of an empty homes tax was identified as a community priority in the development of the O'ahu Resilience Strategy, adopted by the Council as a guiding policy document for the City via Resolution 19-233.¹ Through that planning process, an empty homes tax was determined to be a useful tool for the City to activate underused property for long-term residential use by residents and dedicate new funding to support the development of affordable housing units.

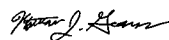
CCSR provided support to the Department of Budget and Fiscal Services (BFS) in its award of a contract to conduct a study on how an empty homes tax program could be implemented for the City. We defer to BFS on the potential mechanisms for future implementation of such a program and look forward to continued collaboration in the design of sustainable solutions for more affordable housing options.

¹ *Ola: O'ahu Resilience Strategy* (2019), Action 1: Reduce Empty Homes and Increase Affordable Housing Funding: https://www.resilientoahu.org/s/Ola_Oahu_Resilience_Strategy-lfrm.pdf#page=16.

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We deeply appreciate the Council's commitment to addressing the need for increased affordability and resilience for O'ahu communities. Thank you for the opportunity to provide these comments on Bill 46 (2024). Should you have any questions, please contact me at (808) 768-2276 or at matthew.gonser@honolulu.gov.

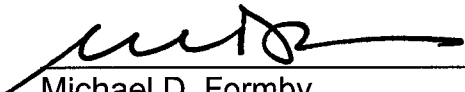
Sincerely,



Digitally signed by
Gonser, Matthew
Date: 2024.08.19
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Matthew Gonser
Executive Director and
Chief Resilience Officer

APPROVED:



Michael D. Formby
Managing Director