

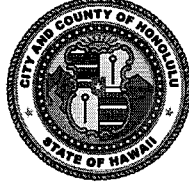
OFFICE OF CLIMATE CHANGE SUSTAINABILITY AND RESILIENCY

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



BENJAMIN SULLIVAN
EXECUTIVE DIRECTOR &
CHIEF RESILIENCE OFFICER
PO'Ō HO'OKŌ & KAHU OLA LOA

September 23, 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 Bill 46 (2024), which establishes an empty homes tax as a supplemental real property tax on vacant properties to bolster efforts to ensure affordable housing options for O'ahu residents.

Available and affordable housing for residents is foundational to community and climate resilience. 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 by community stakeholders to be a useful tool the City should use to dedicate new funding to support the development of affordable housing units and activate underused property for long-term residential use by residents.

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 by the City. We defer to BFS on the potential mechanisms for 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.

The Honorable Matthew Weyer, Chair
and Members
September 23, 2024
Page 2

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 in support of Bill 46 (2024). Should you have any questions, please contact me at (808) 768-2277 or at b.sullivan@honolulu.gov.


Sincerely,



Digitally signed by: Sullivan,
Benjamin
DN: CN = Sullivan, Benjamin
Date: 2024.09.23 13:57:26 -
10'00'

Benjamin Sullivan
Executive Director and
Chief Resilience Officer

APPROVED:



Michael D. Formby
Managing Director