HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

ORDINANCE _____

BILL 57 (2024)

A BILL FOR AN ORDINANCE

FILED
OCT 3 2026
PURSUANT TO ROH Sec. 1-2.4

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to amend certain provisions related to the automatic sprinkler system tax credit.

SECTION 2. Section 8-14.1, Revised Ordinances of Honolulu 2021 ("Definitions"), is amended by adding a new definition of "Owners' Association" to read as follows:

"***Owners' Association.*** All of the owners of an existing high-rise residential building acting as a group in accordance with the building's bylaws and declaration."

SECTION 3. Section 8-14.3, Revised Ordinances of Honolulu 2021, is amended to read as follows:

"§ 8-14.3 Administration—Rules.

(a) The director shall determine the eligibility of the owner for the tax credit upon review and verification that the existing high-rise residential building has been installed with an automatic sprinkler system in accordance with applicable building and fire codes.

(b) [~~The~~] Except as otherwise provided in subsection (d), the owner shall file an application for the tax credit with the director no later than 24 months after the installation of the automatic sprinkler system is completed. The application must be filed on or before September 30th preceding the tax year in which the credit is claimed.

(c) In accordance with HRS Chapter 91, the director shall adopt rules having the force and effect of law for the administration, implementation, and enforcement of this article.

(d) An owners' association may file an application for the tax credit with the director no later than 24 months after the installation of the automatic sprinkler system is completed on behalf of eligible owners within the existing high-rise residential building. The application must be filed on or before September 30th preceding the tax year in which the credit is claimed."

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SECTION 4. Ordinance material to be repealed is bracketed and stricken. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.

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SECTION 5. This ordinance takes effect upon its approval and applies to the tax years beginning July 1, 2026 and thereafter.

INTRODUCED BY:

A Lypola

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DATE OF INTRODUCTION:

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OCT 03 2024
Honolulu, Hawai'i

_____
Councilmembers

APPROVED AS TO FORM AND LEGALITY:

FILED
OCT 3 2026
PURSUANT TO ROH Sec. 1-2.4

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Deputy Corporation Counsel

APPROVED this _____day of _____, 20 ____.

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RICK BLANGIARDI, Mayor
City and County of Honolulu