BILL046(24)
Testimony

MISC. COMM. 549

COUNCIL

COUNCIL Meeting

Meeting Date: Dec 11, 2024 @ 10:00 AM

Support: 95

Oppose: 318

I wish to comment: 29

Name:	Email:	Zip:
David Carona	dacarona1@gmail.com	96792
Representing:	Position:	Submitted:
Self	Oppose	Dec 5, 2024 @ 10:32 PM

Testimony:

I oppose.

This Bill needs to take a pause. There are other scenarios that should be considered prior to pursuing this bill further. Also the study by Ernst and Young ins't due until mid 2025. A bill should not be passed until the report is provided and reviewed.

Name:	Email:	Zip:
John Faris	jfaris@aol.com	96815
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 6, 2024 @ 04:17 AM

Testimony:

From the comments regarding the empty homes legislation, the people that own property in Hawaii and are not living here six months a year are viewed as wealthy, dispassionate investors with no interest in the culture of Hawaii and its citizens. That may be true for some owners of partially vacant properties, but that's not true for all.

In 1969 my wife and I met in Hawaii. Over the years we were drawn back to Hawaii because of the weather, culture, music, beauty, food and the people. We would come here frequently as tourists while pursuing careers on the East Coast. When we retired twenty-five years ago, we elected to buy a home in Hawaii and split our time between our residence in New York and the one here on Oahu.

The unit that we bought in 2001 was a 25-year-old condo in Waikiki, so over the years we made upgrades to the kitchen, bathrooms and main living areas. We completely furnished it and bought artwork to make it our home. It became our primary residence, and we spent many years as Hawaii citizens.

Three years ago, my wife developed terminal cancer and needed treatment in New York. Of course, I stayed with her until she passed away. That year I couldn't get my driver's license renewed in a timely manner, so I had to get a New York license, thereby changing my primary residence to New York. I am still coming back to Hawaii for several months each year and I still view Hawaii as a home.

I do not maintain my Oahu condo as an investment. However, the empty homes tax, as proposed, would force me to sell and permanently move from Hawaii. I'm 82 years old and may not always be able to spend the requisite amount of time here to legally avoid the additional tax. I am dismayed at the lack of the aloha spirit exhibited by the wide-spread endorsement of the empty homes tax as written. By implication, I'm viewed as a problem because I might not spend six months every year in Hawaii. It is not clear to me how forcing me to sell is going to improve the supply of affordable housing. There is no shortage of condo units available for sale or rent in Waikiki.

From an economic perspective, why is my situation considered unfavorable? I maintain a First Hawaiian Bank checking account and I pay property taxes and condo maintenance fees whether I am here or not. When I am, I buy groceries and

other items, go to restaurants, see my local dentist and doctors, have my car maintained, attend various activities and pay membership fees for the Oahu Club in Hawaii Kai. Everything I spend here is derived from outside sources, thereby bringing new money into the Hawaiian economy.

I hope that some accommodation can be made in the proposed legislation so that I am not forced to sell my home on Oahu that I've had for almost twenty-five years.

Name:	Email:	Zip:
Tony Johnson	tony@tonyjphotos.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 6, 2024 @ 06:26 AM

Testimony:

Aloha,

My wife and I own a townhouse on the windward side and I am writing to you to respectfully ask for your "no" vote on Bill 46 "Empty Homes".

My wife was born in Hawaii, and adopted by a military family as an infant. About 24 years ago, we were blessed to find her birth family in Hawaii. Since that time we have been going there every year to spend time with her siblings and cousins on O'ahu and Moloka'i. For the first 20 years, we stayed in short term rentals on the windward side of O'ahu and about 4 years ago, we purchased a place since the short term rentals were no longer available for shorter visits. Since then, we spend over 4+ months during the winter there, and then several shorter trips throughout the rest of the year. While there, we host family and friends from the mainland and support the local economy daily at restaurants, shops, etc. We also pay additional property taxes since classified a Res A.

We currently have 8 grandchildren on the mainland, so we spend the rest of the year where we can see them frequently.

As I read Bill 46, it requires that unless we become Hawaiian residents and make it our "principal residence", or we rent to a Hawaiian resident for at least 6 months, we would be taxed the empty homes tax of over 40K/year!!

The bill is confusing regarding the definition of "principal residence". In order to rent our place for a "qualified" 6 months, we can't just rent for a couple of 3 month periods to military families, traveling nurses etc needing a temporary residence since they would have a "principal residence" elsewhere and the property would still be considered "empty" even if used 12 months out of the year by us and the renters. For example, a military family renting the unit only counts as an exemption if they are deployed rather than working on an O'ahu military base. If we are forced

to rent, it would also mean we can't go there ourselves during those 6 months and visit family which doesn't seem like something the government should be dictating.

This bill would require us to either sell the residence which we have worked hard for and saved for many years to purchase or change our principal residence and become Hawaiian citizens. The challenge with that, is the state we live in doesn't impose Income taxes on retirement income (IRA/Pension/Social security) - unlike Hawaii.

While I do appreciate the need for affordable housing, I hope you consider other options to solve this problem after completing the ongoing Ernst & Young study.

At a minimum, if this bill does pass then please ensure 100% of the collected revenue goes towards affordable housing and not into the general fund.

Mahalo for your service,
Tony Johnson

Name:	Email:	Zip:
Carie Lee	vernoncarielee@aol.com	97225
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 6, 2024 @ 07:33 AM

Name:	Email:	Zip:
Tim Wolf	rtwolf@shaw.ca	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 6, 2024 @ 01:28 PM

Testimony:

My father bought our one-bedroom condo in Diamond Head Vista in the early 1980's. My Mother and Father come over for every January, February and March until 2010. During that time they rented the unit out four months of the year. In 2013 the unit was passed onto me. Since then my family spends as much time as we can in what we consider our "home in paradise" and we try to rent it out for 30 day intervals or more when we are not here. In recent years we have been able to rent our unit 5 months of the year to visitors which also adds to the local economy.

We have a property manager and pay the appropriate taxes (GET and TAT), as well as file Annual US Tax returns.

We contribute to the economy, and I would guess spend as much as a local resident per year on maintaining our home as well as entertainment and food.

We understand how this bill would help housing for locals in outlying communities, we are located in the block next to the Sunset and Banyan. I doubt that many locals would choose to live in the densely crowded tourist area of Waikiki or be able to afford to buy here.

Your Bill is going to negatively affect your tourism industry.

Name:	Email:	Zip:
christine lefaivre	lefchrisc@gmail.com	96815
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 6, 2024 @ 02:59 PM

Testimony:

Thank you for the opportunity to submit my written testimony. I purchased my condo 3 years ago at Diamond Head Vista. I bought it for health reasons. I am a Canadian and am terribly asthmatic. I live in a fire zone in British Columbia. When the air quality is poor in Canada, I need to leave for health reasons. I purchased my home here as a refuge. What days that I don't use in the summer, I use in the winter. As a Canadian, I am only allowed to stay in the U.S. for 6 months less a day, which is a U.S. law, so I couldn't meet the criteria of residing on Oahu for over 6 months.

I anticipate that I spend about $30,000 U.S. a year in Hawaii. I am a contributing member of the community. I volunteer with the genki ball program to clean up the Ala Wai, I am a member of the Waikiki Community Center and attend a local church and tithe there.

I do not fall into any of the exemptions. My condo is not in an area where locals would want to live, and it is not affordable, due to the high costs of owning, and paying the high HOA fees and assessments.

I would ask that you consider an exemption for those of us that are not seeking employment, and living here almost 6 months of the year and or, that foreign persons living on Oahu for up to 6 months and contribute to the economy be exempt for health reasons. Or, can those of us that purchased before 2024 be grandfathered in.

Based on what's happened in Vancouver and Kelowna, I do not think that this will help with affordable housing. I also feel that it will negatively impact the economy and tourism. Please consider my concerns, I hope you will do the right thing.

Mahalo for the opportunity to have a voice.

Name:	Email:	Zip:
Timothy Hahn	timhahnhi@gmail.com	96815
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 7, 2024 @ 04:40 AM

Testimony:

We own our home in Honolulu which we return to frequently, and we try to rent it out when not there. It is NOT easy to find quality tenants. We do not want to be taxed excessively just because it is empty while trying to find good tenants. We have every right to selective with tenants since this is our private property which we have invested much time, energy, and money into. Many times, it is easier to find quality tenants who want to rent for 30-days while in Hawaii for contract work

and/or are looking for more permanent housing. This works for us since it also makes the house more available for us whenever we return. Considering 30-day rentals as "empty houses" is an inappropriate and unfair way to solve Hawaii's housing problem.

Name:	Email:	Zip:
Karen Young	kareny402@gmail.com	94118
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 7, 2024 @ 04:50 AM

Testimony:

Our island needs more housing. Although building housing is #1 solution, it does not make sense to allow the continued growth of “empty homes” or “land-banking”.

Properties in the Empty Home Tax classification should be truly empty and not meeting a housing need by our residents.

The current Bill would consider properties rented temporarily (30+ days) to residents as empty unless it is considered their principal residence. This would dissuade landlords to rent to residents in transition needing temporary accommodations due to life or environmental circumstances. The Red Hill crisis alone required that 4,000 residents be temporarily housed. I strongly urge the Council to amend the Bill to ensure we do not eliminate temporary housing for our residents.

Name:	Email:	Zip:
Mark Petritz	markpetritz@gmail.com	96795
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 08:25 AM

Testimony:

I oppose this Bill. Stop getting in the way of business and the economy. Instead of reducing spending you raise taxes on things that can't be opposed by voters. Need money raise TAT taxes. Need money raise taxes on off island property owners.

Name:	Email:	Zip:
Douglas Winnie	sinclairwinnie@aol.com	90027
Representing:	Position:	Submitted:
Self	Support	Dec 7, 2024 @ 08:54 AM

Testimony:

Our island needs more housing for our residents. Although building housing is #1 solution, it does not make sense to allow the continued growth of “empty” homes or “land-banking”.

Properties in the Empty Home Tax classification should be truly empty and not meeting a housing need by our residents.

The current Bill would consider properties rented temporarily (30+ days) to residents as empty unless it is considered their principal residence. This would dissuade landlords to rent to residents in transition needing temporary accommodations due to life or environmental circumstances. The Red Hill crisis alone required that 4,000 residents be temporarily housed. I strongly urge the Council to amend the Bill to ensure we do not eliminate temporary housing for our residents.

Name:	Email:	Zip:
Karen Moon	karen.moon@evrealestsate.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 09:35 AM

Testimony:

I greatly oppose Bill 46, Proposed CD1, which establishes a new empty homes tax on vacant residential property up to 3% of the tax assessed value of the residential property.

I believe a better understanding of the interconnected causes of vacant properties such as abandoned and problem properties is greatly needed. Instead of penalizing property owners, I advocate for incentive-based approaches.

However, if the council is inclined to pass this, please include a sunset date that would allow the city to review and determine the effectiveness of the new tax classification.

Name:	Email:	Zip:
Walter Eng	waltereng@sbcglobal.net	94024
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 09:47 AM

Testimony:

This Bill 46 EHT is WRONG!

It is not right to pass Bill to regulate Property Owners on the use of their residential properties! My property is used by family members to stay at schedule visits to Honolulu. My wife is from Honolulu, and we visit frequently to attend to relatives, and warm visits to the Island. Also, my sons, brothers, and sisters visit and stay in the property on scheduled vacations

EHT in San Francisco was ruled unconstitutional on 10/31/24.

Please do not pass this bill, as it is just not right to pass legislation to tell Property Owners on how to use their properties!

Name:	Email:	Zip:
Beppie Shapiro	beppie@hawaii.edu	96816-3930
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 7, 2024 @ 09:58 AM

Testimony:

It continues to be shocking to see so many unhoused people in Honolulu. I absolutely hate that I have to teach my

innocent grandchildren that it's ok to walk by someone lying in a doorway or on the sidewalk, against all human compassion. Lack of housing is a significant cause of mental illness and exacerbates substance abuse.
We must build more affordable housing units, but increasing the supply of housing available to local individuals and families will take some pressure off the housing market and lower prices all the way down the supply chain.
Proposed amended measure Bill 46 FD1 TDST2 would provide the strongest incentive for housing owners to use their units for local residents.
Most important, 100% of the money generated by taxes on empty homes must be used for housing, specifically to build staff and maintain genuinely affordable housing. Otherwise this measure will lose much of its value to the basic problem we face in Hawaii - the lack of genuinely affordable housing for low-income residents.
Please support Bill 46 FD1 TDST2! Mahalo

Name:	Email:	Zip:
Mary Beddow	mbeddow@att.net	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 10:22 AM

Testimony:
There are too many reasons to list on why this is a bad bill. First of all probably the majority of "empty homes" are those that are beachfront or upper end neighborhoods where if they were rented out the rents would not be "affordable" which I believe is one of the reasons for the bill, to offer more "affordable" housing?? I know of a number of people that have direct ties to Hawaii that have a 2nd home here and due to family and work obligations go back and forth. How would they keep track of when they are here and are not here?? Some people are here for 6 months out of the year however they show a mainland home as their "primary residence" so how do you look at that?? Is everyone that does not file a homeowners exemption going to be cited for the "empty homes" tax?? What about President Obama will he be subject to this tax as well as he certainly will not be renting out his property when he is not here which is not that often?? Is there any other State that does this??? I don't think so personally in my viewpoint it is "undemocratic" to say the least! Take a step back and really look at it carefully this is only creating more of a problem not a solution.

Name:	Email:	Zip:
William Deeb	prtotlk@sbcglobal.net	91115
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 12:05 PM

Testimony:
My name is William Deeb. I own three properties on the island, 2 are long term rentals and the third is my second home, which I have always dreamed would be my forever retirement home. When my wife and I first visited the island nearly 15 years ago, we both came to the same conclusion. We wanted to retire and live on Oahu. We found our forever home in Kailua and rented it out long term until Covid hit. After the tenant moved to the mainland during Covid, we had to undergo a huge renovation project to address all the damage and deferred neglect of having a tenant. Being able to have a more flexible work life, my wife and I started using the home ourselves during the renovation and since that time, we

have come every two months for 2-3 weeks at a time. We support local workers for all our properties (pool men, gardeners, pest control, plumbers, electricians, contractors, handymen, etc.). We support local businesses (eating out at all meals, car rentals, airlines, catamaran, snorkling, surfing lessons, Iolani Palace, Bishop Museum, shops and stores, groceries, etc.). We have developed a network of friends. We never imagined that we would be penalized by land that we have become so interwoven with. When I first heard that the council was contemplating this, I told the person, that they couldn't be right as that would be a huge overreach, but obviously they were correct. Basically, Hawaii is telling my wife and I that we are not welcome there, our investment and support of local businesses is not appreciated and you want to financially penalize me because I cannot yet fully utilize my personal, private property that I have been investing and paying on for well over a decade. What is more, if this passes, I will not be able to afford your PENALTY, so I will have to sell. Which brings me to the second source of frustration, the sale of my property will not solve your homelessness problem as locals are not clamoring to rent or purchase properties like mine which are worth 2 million or more. In fact, I genuinely believe it will make it worse. So then this ultimately stops being about housing and starts being about revenue generation for the City. As I said, if this passes, I will be forced to sell my property and I will not be able to retire in Hawaii and I will also have sell my other two rental properties. In order to sell these properties, I will have to make sure they are vacant so the new buyer has the opportunity to manage, rent, or occupy the property as they see fit. My guess is that my house will be bought by someone who can afford the penalty and will leave it vacant for their own personal use. So the next effect is to have two vacant properties, which were occupied, and a committed couple wanting to retire and live in Hawaii, will be gone. I guess that is what they call unintended consequences, or is it. If this is just a money grab as I suspect, the unintended consequences are not a concern, nor do they factor into your decision. It is my sincere hope that you recognize the importance of myself and many like me on the economy of Hawaii and you vote no now and forever on these punitive bills that seemed to announce that you do not want people like my wife and I as part of your Ohana.

Hoping you vote NO on BILL 46.

Sincerely,

William Deeb

Name:	Email:	Zip:
Russell Tsuji	tsujir001@hawaii.rr.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 01:33 PM

Name:	Email:	Zip:
Jun Look	junlook@yahoo.com	96826
Representing:	Position:	Submitted:
Self	Oppose	Dec 7, 2024 @ 06:32 PM

Testimony:

while I support this Bill 46, I believe the Council vote should be postponed until after the report commissioned by the City is released in January 2025.

Lets get some facts that detailed info on the impact this bill will have on our community and how we can successfully

impliment it.

I want an Empty House Tax bill.. but I want something that will be enforcable and have the outcome we desire from it.

Name:	Email:	Zip:
Lisa Anderson	Anders8li@yahoo.com	96821
Representing:	Position:	Submitted:
Self	Oppose	Dec 8, 2024 @ 03:16 AM

Testimony:

I am opposed to Bill 46 for several reasons. I feel that this bill will hurt local people more than help the intended situation to prevent homelessness and encourage people to rent.

Local homeowners have worked hard to be able to own a home. It feels as though if Bill 46 passes, Hawaii residents will be punished for owning a home. The bill states that if a home is vacant for 6 months, we need either rent this or pay a 3% unaffordable tax on this. 6 months is a very short time to figure out what you want to do with your home. If you inherit a home, it can take years to clean out the home, decide amongst the heirs what should be done with the home, and if needed, sell a home. If you rent it, it can take over 6 months to find a renter that can at least pay your mortgage. You are putting local homeowners in a desperate situation to rush and find a renter or being threatened to pay the higher tax rate. Good tenants are not easy to find, not all of them are able to afford the rent which leads to default and legal proceedings to put the tenant in a worse situation. The majority of local homeowners do rent to tenants, however a lot of them use Hawaii as a second home because they had to move out of state to make a better life - such as job opportunities. Being raised in Hawaii, many do want to return annually since they still have family here. However, due to the tax penalty they will be forced to either stay away from visiting, or get a tenant and kick them out when they return to visit every year which does not make sense. Tenants want a permanent home they can stay in for years. There are jobs that require people to travel for several months out of the year which will leave the home vacant, and possibly over the 6-month time frame. Are those individuals to be punished because they need to work out of state? Young adults raised in Hawaii that left for the mainland to live, also lose their residency for State of Hawaii so they will not be considered Kamaainas' since they had to survive and find work outside of Hawaii, even though they grew up here. So, subjecting the bill to include an exemption for Kamaaina's to allow a 2nd home will not help either unless you can revise this to include individuals that grew up in Hawaii. Those young adults tend to stay in the state they attended college in.

This bill leaves so many trapsloop holes that locals could easily fall into and will cause them to still be hit with the penalty even if they qualify for an exemption and miss a deadline. The documentation requested is also so burdensome that they can easily miss something. Why are you including local homeowners in this category? The bill was meant to deter foreigners from buying luxury homes taking land a way from locals. You are including struggling local families in this category that may need to work out of state to make a decent living that falls into the vacant home category?? It doesn't sound like this bill was thoroughly thought out to ensure that it does not end up hurting local homeowners. You are going to force those individuals to move out of state, and they also cannot just settle for any sales price because they have to

make a living out of state, so the market price will have to cover their mortgage balance which can be 97% -100% of the value since mortgage programs have become more creative. The bill you are creating will end of doing more harm to people then helping them or solve the problem that you are trying to solve. This is the wrong solution to a problem that has other options that do not harm the people who have grown up here and sometimes have to make difficult choices. The timelines are too short and the requirements too onerous. All this bill will do is hurt people who don't deserve to be hurt.

How do you expect a tenant to pay rent of a 3–4-bedroom home on Oahu that needs to cover a mortgage 3500 and up a month. Will any of these homeless people qualify and be able to pay 1 months' rent and security deposit. The risk will be on the homeowner since they will be liable for any damage or safety hazard the tenant may cause. Will the state pay the owner back if the tenant is not able to pay the rent and has to move out? People became homeowners because they worked hard to sustain a job and it is usually two income family that is able to buy a home here in Hawaii. The homeless problem will not be solved by forcing people to rent to people who cannot afford the rent or will not take proper care of the homes, and the only people will suffer are the actual homeowners who are forced to rent or sell just because of this horrible law.

The Hawaii tax rate may be the lowest but the Hawaii cost of living is the highest. A home in Georgia may have a higher tax rate but the overall out of pocket dollar amount is much lower because the housing market is much lower. In Hawaii, the average cost of a home is over 1,000,000 however the east coast it may be 300K which is much less (even with higher tax rate) than Hawaii! I don't think you are looking at all variables to determine what is fair when comparing Hawaii tax rate compared to other states. Just because Hawaii has a lower tax rate does not mean it's cheaper in taxes. You will have to look at costs of buying a home in that state vs market in other states. Of course, if the market is 300K vs Million, out of pocket costs will be much more affordable.

1st Time Home Buyers tend to be able to buy condos vs single family dwellings due to costs of homes. However, now we face rising maintenance fees which tripled because of insurance companies not wanting to renew. What are you doing about this? Homeowners will have to rent a rate that is high enough to cover the costs of the maintenance fees which is now over 1,000 for many. If they are charged a higher tax on vacant homes, they will have to increase rents even more to make ends meet. This will backfire on the purpose of the bill. It is not the local homeowner's desire to charge a rent high enough to cover their housing expenses, it is a must.

Homeless people we are trying to help, also will not be able to rent safely in a home. These people have to be monitored, need job training, assistance with personal needs, learn to follow instructions, be aware of the law, and be able to pay the rent. This is the state's responsibility to take care of the homeless. Governor Green's solution to house homeless in Kauhale is an excellent idea. Until they are able to live independently and keep a job to pay rent, they need to be monitored. They need to be safe, or the homeowner will be liable if they start a fire, leave the gas on or urinate in the property? Because the state cannot resolve the homeless issue does not mean it is fair to put this burden on local homeowners.

City / State administration has been so incompetent that I do not trust them to handle and regulate this. No one take responsibility and there is no one to contact by phone in the departments just email. If the deadline is missed, we will still get charged the 3% penalty. It's better to move to Vegas but I would still have to sell my home at market price so i can payoff expenses. What if we mistakenly miss the deadline? How much is it going to cost to develop a new division for the city? What if things change during the year after exemption is filed? You should make this as a question when paying property taxes twice a year rather than ask homeowners to submit other documentation to a different department that is going to costs the tax payers more monies.

You should change your bill to include out of state investor occupancy that are vacant. Leave out homes that are 2nd homes for not only kamaaina's but their adult kids who had to leave Hawaii and not residents any longer but grew up in the isalnds and still have family in Hawaii where they visit annually.

Tommy Waters refers to a study done in Canada that is a model for this bill however that law does not include local Canadians only foreign nationals who buy homes there. The culture. crime and economy of Canada is far different from Hawaii. You should look into doing more studies before implementing this loosely written bill.

The state should fund this program not the local homeowners. Talk to builders, give them an incentive to create for first time home buyers such as lottery where they obtain a lot and have shared appreciation with the city or even the builder with a restriction they will need to live there. This was how many people became homeowners in the 90's and later upgraded to SFD when west coast in Ewa Beach, Mililani, Waikele and Kapolei were being developed and had multiple projects for young adults

How much of the proposed bill monies will go to the general fund? I heard the majority of the monies will go into this fund, is that correct and why? It should go into the fund to directly help renters/homeless as proposed. If the purpose of the bill is help with homelessness and provide affordable housing then the monies made should go to that purpose, not as a free for all for other things. Putting money in the general fund and not designated to fix the problems it says it will be passed to fix just makes no sense and makes me believe that the bill's stated purpose is just an excuse to make up for failure of funding and ability of legislator's to actually do what they are supposed to do - represent the people of Hawaii fairly and honestly. They need to do the job they were elected to do, not make homeowners pay for their failures.

Please re-think this bill and ensure there are no loopholes where local people or our adult children will end up getting hurt. You cannot force a homeowner and tell them what to do with a home meant for their family and penalize them because they cannot live there 6 months, which is a very short period. The bill as proposed is unfair to homeowners who have sacrificed and worked hard to own a home. The bill as proposed isn't even likely to fix the problem they claim it will fix. The bill as proposed is too onerous and likely to create more admirative work that will end up in even more unfairness and chaos. The bill as proposed is bad for Hawaii.

Name:	Email:	Zip:

Chad K Taniguchi	chadktaniguchi@gmail.com	96734-4411
Representing: Self	Position: Support	Submitted: Dec 8, 2024 @ 11:11 AM

Testimony:

Aloha Councilmembers,

The Public Purpose for government-financed/coordinated/built infrastructure is to house residents of our community. People who hold empty homes for investment or occasional use subvert that purpose and create unintended problems. Let's ask investors to sell, rent, or occupy these homes.

Please pass something meaningful--Bill 46 FD1 TDST2 --effective, bold.

Dedicate 100% of EHT revenues to affordable housing and homelessness solutions.

Thank you for serving as an elected representative of the people.

Name: Robert Gould	Email: bob.gould@stanfordalumni.org	Zip: 96744-2664
Representing: Self	Position: Oppose	Submitted: Dec 8, 2024 @ 11:18 AM

Name: Maureen Oberacker	Email: antiqconn@msn.com	Zip: 96813
Representing: Self	Position: Support	Submitted: Dec 8, 2024 @ 12:08 PM

Testimony:

I support bill046(24) The housing shortage "crisis" has been an issue for decades. Homes and condos are purchased by foreign or non-resident owners for occasional visits (buy/sell or rent short-term for profit). There is also deceit where buyers say they will be the owner-occupant in oder to be able to purchase condo and get good mortgage rate or to avoid paying taxes+ on rentals. The cost of buying or renting a home/condo has continually escalated as a result and many locals will never be able to buy a home (average cost is $1.1 million). The workforce have been forced to move farther away from where they work. And, they often work 2-3 jobs to pay rent (or pay the mortgage) plus pay for basics and they still rely on credit cards. It equates to more time away from home, more time on the road (creating more traffic for everyone) and less time with family/friends enjoying living in Hawaii. We live on an island so we have limits on where we can build/live and too many locals have been priced out of Hawaii and forced to move to the mainland leaving friends and ohana behind. I just met another local who works in the nursing field who told me she and her family have to move to the mainland. They have been on the list for Hawaiian housing for 3 decades but can't afford to stay.

WE NEED TO ADDRESS THE HOUSING SHORTAGE "CRISIS" NOW. New construction takes years with land acquisition, permits, plans, hiring crews, ordering materials, bringing them in by containers+++ THE EMPTY CONDOS/HOUSING ALL

READY EXIST. This bill makes sense and we need to do what's right for our residents (your constituents). This bill will help to house our work force, our local families, our aging population and our homeless population. Our island is filled with homeless individuals and families "our ohana" who not to long ago had housing. Sadly, there are also many whose downward spiral started years ago. Some of the individuals I talk to on the street are on long waiting lists for housing. Sadly, they lost their homes from escalating rents (price gouging since covid) or were told by owners they were doing renovations and then they doubled the rent making it impossible to afford to move back in. They also share personal stories of health challenges, losing their jobs or that jobs don't pay enough to keep or qualify (*) for current housing costs so they end up on the street. It is easy to spiral when people have no hope and don't see any light at the end of the tunnel.
(*)Some management companies in recent years require potential renters to have income 3 x's the monthly rent or pay up to 6 months rent up front (dispersed to the owner of the property monthly since it is illegal).
WE NEED TO PASS THIS BILL NOW and dedicate 100% of the funds to housing and homelessness where it is needed.
The government will benefit from the taxes generated from the sale of homes and long term rental taxes.

Name:	Email:	Zip:
Michael Brant	michaeljbrant@hotmail.com	96815
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 8, 2024 @ 12:21 PM

Testimony:
Bill 46-CD2 is still problematic in its treatment of 30+ day mid-term rentals.
While it allows that "multiple rental or occupancy periods may be aggregated for the calculation of the six month [minimum] period" it also requires that these rentals or occupancies be "the principal residence" of the renter or occupant. Clearly this would not be the case for virtually all of the people making use of these rentals for the temporary needs in their lives requiring these rentals (traveling nurses, businesspeople, scholars, remodeling or moving, etc.)
In addition, the six month minimum would unfairly penalize owners who, for no fault of their own, did not have renters in their properties all this time, even though the units were offered, were on the market, for the entire year. This double economic hardship is unfair to the small businesspeople who are not the "investors intentionally keeping units empty" that the Bill claims to target.
Thank you.

Name:	Email:	Zip:
Greg Puppione	gpuppione@gmail.com	96817
Representing:	Position:	Submitted:
Self	Support	Dec 8, 2024 @ 02:01 PM

Testimony:
This bill is an important step in the right direction. It will not solve the housing crisis, but it will help alleviate some of the housing stress on our island. We need to disincentivize people/investors holding unused housing and simply waiting for the property to appreciate. Wealthy investors can park their money in thousands of other assets. They don't need to invest here in our community if they won't rent it out to anyone.

Name:	Email:	Zip:
Paul Swart	paul@starnet.com	95132
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 8, 2024 @ 02:53 PM

Testimony:

The concept of an Empty Home Tax is very justifiable. I support that. But Bill 46 should be clear on the issue of exemptions. A home that is occupied for at least 6 months should qualify to be exempted without the current legally confusing wording in Exemptions (C) and (D).

Currently the wording of Exemptions (C) and (D) do not make it clear if it covers property owners (whose primary residence is NOT on Oahu) but occupy their house part of the year and rent out the house on a 30+-day basis during other months for a total of 6+ months of occupancy.

Exemption (C) and (D) can be combined into one as follows:

“(C) Property that is the temporary residence on Oahu of an owner, renter or other permitted occupant of the property for at least six months in the tax year. Multiple rental or occupancy periods may be aggregated for the calculation of the six-month period;”

In this form this Bill will cover all those who occupy a property for less than 6 months, including the owner(s), traveling nurses, displaced residents, students, visiting professors, visiting families, surfers and many others.

I fear that the current wording will lead to unnecessary litigation as it appears to contain an element of discrimination against one of more classes of property owners. This should be avoided by making the language crystal clear as to the intent of the law, rather than obscure the real intent through wording.

Name:	Email:	Zip:
Nancy Chen	nancyyenjuchen@gmail.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 8, 2024 @ 03:06 PM

Name:	Email:	Zip:
Aya Kimura	ayamehirame@hotmail.com	96817
Representing:	Position:	Submitted:
Self	Support	Dec 8, 2024 @ 04:09 PM

Testimony:

I strongly support the bill; it will increase the housing stock. Unlike building new homes, it will also not put pressure on our sewage, water, and other infrastructure.

Name:	Email:	Zip:
Richard Tillotson	rtillotson@hawaii.rr.com	96822
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 8, 2024 @ 04:10 PM

Testimony:

Aloha Council Members,

I urge you to vote YES on Bill 46 FD1-TDST2. the floor draft that will genuinely make a positive difference, both regarding our existing housing inventory and in our ability to create new affordable housing. This draft of the bill will benefit your constituents and every resident of O'ahu.

Homelessness affects us all, often in subtle ways. For example, my wife and I have been looking at possible retirement communities on O'ahu. We've had to rule out two from our consideration because it was clear without even going inside them that they had homeless encampments just outside their doors. We felt that going for a walk there, especially at night, would be unsafe, especially as we got older. This kind of thing is a cancer that weakens our community and everyone in it. Please help by voting yes on Bill 46.

Thank you for considering my testimony and mahalo for your service.

Aloha,

Richard Tillotson

Name:	Email:	Zip:
Katherine MacPherson	kmacpher@tallships.ca	96822
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 8, 2024 @ 09:13 PM

Testimony:

I support the adoption of the Empty Homes tax . This will give added monies to support not only affordable homes but homes for the persons who are in need of shelter and are houseless especially if the money attained through this tax is manage to support the housing needs of the local community.

I am always alarmed when I see so unlit housing units at night in key urban environments when I know those non-residents should be contributing to the community. While non residents benefit from the many housing opportunities afforded to them , our local residents are left with highly priced real estate and depleting inventory . While many can pay for units, especially non residents , they should be levied a tax to support other housing options. It's a way of giving back to the community.

Name:	Email:	Zip:
Peter Baldwin	pbaldwin1913@gmail.com	96756

Representing:	Position:	Submitted:
Self	Oppose	Dec 8, 2024 @ 09:46 PM

Testimony:

This bill really penalizes outer island residents who either work on Oahu or have a condo to support their children or grand children at boarding school.

My grand daughter attends Kamehameha. My daughter in law is there at least 5 and often 10 days a month to support her. Please exempt Hawaii residents. We can't drive there.

Name:	Email:	Zip:
Patrick Ross	wpross33@gmail.com	96822

Representing:	Position:	Submitted:
Self	Oppose	Dec 8, 2024 @ 10:20 PM

Testimony:

My wife and I own a home which has been in my family for almost 60 years. It is used by outer island family members, close friends, and our daughter who now lives on the mainland because she feels she can’t afford to live in Hawaii. My parents sacrificed to buy this home and it has been central to family gatherings for 59 years. We are retired now and on fixed income. Should we be forced by this bill to sell the family home, our target market will be someone who can afford to pay the empty house tax. In addition, our daughter will not return to the Islands and we will most likely be forced to leave in order to be near her.

I ask that those in favor of the empty house tax consider that all the recent high rise housing in Kakaako was built by local union carpenters, laborers, masons and equipment operators and others. The good wages in the construction industry has enabled many workers to be able to afford to purchase homes.

I ask that you study this matter carefully. Remember the mongoose that was imported to deal with the rats.

Name:	Email:	Zip:
Stephanie Ross	swross01@gmail.com	96822

Representing:	Position:	Submitted:
Self	Oppose	Dec 8, 2024 @ 10:40 PM

Testimony:

I started out trying to see the pluses in this bill. The more I thought about it, the more I realized I don’t have enough information to support the bill.

Please provide the following information to the public:

1. How many affordable units are on the market today?

2. How any affordable units have been sold in the past 3 years?

3. What is the annual absorption rate?

4. What is the projected future demand?

5. How many “vacant” houses need to be sold and at what price to meet this demand?

6. When do you expect to meet your goal on the forced sale of “vacant” houses?

7. And I would repeat these 6 questions for rental properties.

These are simple questions that the Council must have asked at the beginning of this process. Please make this information easily available to the public. Thank you.

It is a misconception to state that second home owners are endlessly wealthy. We’ve worked hard and sacrificed much to be able to maintain our second home (which we inherited). We currently pay over $10,000 per year in taxes and that is a tremendous burden since we’re retired and on fixed income.

If we are forced to either pay the penalty tax in Bill 46, or sell our house, we would likely sell to someone who can afford the penalties and then we would leave the Islands. Is that the goal here?

I don’t consider our house vacant.

* It is a duplex with the smaller unit rented to local couples on a full time basis.
* Our renters have gone on to purchase homes in the area.
* We have always rented at the lower end of the market and are the absolute worst at raising rental rates.
* After moving out, many of our renters continue to be dear friends.
* We are invested in the surrounding community.
* We occupy the second unit at least one week per month.
* Friends and family also stay at the house.
* We have almost 60 years of memories in this house.
* This house is what brings our daughter home several times a year.
* Our hearts are in this property.

Use of funds.

* If the purpose of this bill is to provide housing, how in good conscience can the Council put the income into the General Fund and not into Affordable Housing?

Exemptions

* If you end up passing this Bill, please keep in place the exemptions in CD1 and CD2.
* Do not penalize current owners.

Name:	Email:	Zip:
Jo-Ann ADAMS	jmainparadise@gmail.com	96815

Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 02:36 AM

Testimony:

I have resided in Hawaii twice. The first time was from 1987 to 1994; the second time has been since January 2001.

Early in my professional career, I was a real estate appraiser for Riverside County in California. Consequently, I was keenly aware that Kakaako would eventually be redeveloped. I knew that all those low-rise, small businesses would not be able to survive the extremely dense development that was spreading from both Waikiki toward downtown Honolulu and from downtown Honolulu toward Waikiki. That development would eventually squeeze out Kakaako as a haven for small businesses as property values rose.

When condominium buildings started springing up, when Ward Warehouse and other commercial buildings were razed (or left vacant) for years without development, I realized that this redevelopment was out of control. Then, as condominiums were being completed, they appeared to remain largely, if not entirely, vacant. There were literally no lights on in some of these buildings. This is an untenable situation.

When people asked me why the City was allowing so many condos to be built, I drew on my appraisal background. When you develop property, particularly with high-value assets, such as, shopping malls or luxury condominiums, you vastly increase the value of the property. In turn, this huge increase in property value results in huge increases in property tax revenue without raising the tax rate. So, it is not surprising that Councilman Waters, stated, "Property owners in the State of Hawai'i ("State") have among the lowest property taxes of property owners in any state in the nation". It is easy to keep the tax rate low when the property values are high and soaring higher.

I could understand why the condominiums were being built, but I had no idea why they appeared to be vacant. As more buildings were being built and others were being "stalled" in construction, it became clear that this rapid development was manifesting serious problems. This problem was created when the City allowed overdevelopment of luxury condos – particularly in the face of increasing problems with affordable housing and people without housing.

Bill 46 claims to provide a tool to remedy the problem. It claims to be going after "vacant" properties, but in fact the definition makes it clear that this bill targets all residential property not included in the exemptions. By casting a wider net than truly vacant properties, there will be much collateral damage, none of which is being considered. This potential for unintended consequences calls into question why the Council is voting on Bill 46 before the study is complete on the impact of the exemptions.

For example, this bill will have adverse consequences several of my neighbors:

1. There is a couple who owns a unit just down the hall from me. They spend a lot of time here, but they also have a home in Texas. They come here to spend time with their adult son, his wife, and their two grandchildren. They frequently

provide babysitting for their grandchildren. Should they be taxed $33,000 each year for wanting to be near their family and taking care of their grandchildren? Talk about "no good deed goes unpunished!"

2. There is a woman, now a dear friend, who purchased a condo in Waikiki for health reasons. She lives in Canada, and because she has respiratory ailments, she wants to flee Canada during "fire season". According to Canadian law, she can only live outside the county for one day less than 6 months, or it will adversely affect her Canadian health care. Since coming here, she has joined the Waikiki Community Center, she regularly attends and tithes to St. Augustine's, she has befriended scores of people here, and puts Genki balls in the Ala Wai Canal. Under the proposed exemptions, there is no way she can escape being classified as Residential E, because she is required by Canada to stay in Canada for at least 6 months and a day. Should she be required to pay an additional $33,000 just because she wants to breathe? This exemption will negate the possibility for any Canadian to establish a "second home" here in Hawaii. Yet we all know "snowbirds" from Canada who are some of our finest neighbors and community members.

3. There is another couple who lives in my building who have a wheat farm in Minnesota and winter here every year. We look forward to their arrival. They are great neighbors. Should they have to pay an additional $33,000 just to enjoy our lovely winters?

4. My wife had an aunt who lived in Manoa. She also had a condo in Yacht Harbor Towers. She used this condominium for family members visiting from neighbor islands or the mainland. Should she pay an additional $33,000 to house her family?

Moreover, there is no guarantee that taxing vacant property will work. If the owners of these luxury condominiums are as wealthy as some people believe, they will simply agree to pay the increased fines. As proposed, it will take years for money to find its way into affordable housing.

I am delighted that the City Council wants to take on this problem of vacant property. However, taxing an overly broad category of owners and hoping to shape their behavior through taxation may not be the answer. If you really want to address the crisis, take it on directly. Stop issuing permits for luxury condos until we have sufficient affordable housing. Provide expedited permitting and inspections for affordable housing projects.

If this bill goes forward, at a minimum it should be amended to narrowly define "vacant": property that is truly not being used rather than all residence A property that is not exempted. In addition to "vacant" buildings, what about vacant lots in residential communities? Why not require that they be developed, or sold, or turned over to the City? Why not develop condemned or abandoned properties into affordable housing? Develop a form of eminent domain that allows the City to take over properties not being used to their best use given their zoning. This includes vacant commercial properties. If commercial landlords cannot keep their properties rented, allow the City to redevelop these properties into affordable housing. Remember how long the "Wal-Mart" property remained vacant before Wal-Mart came in and purchased it? What about agricultural land that is not being used for agricultural purposes: why not either bring in people who will use it for agricultural purposes or rezone it to mixed use?

Let's take a real, "Use it or lose it" mentality about property which has languished.

In other words, empower the Executive Branch, through the Land Use Commission, the Assessor's Office, etc., to identify properties that should be targeted for "redevelopment". Provide for administrative hearings, and let's start insisting that we can no longer afford to waste our precious land.

Let's start with Kakaako and the thousands of condominium units that remain dark every night.

Name:	Email:	Zip:
Beverly Momi Ting	jmainparadise@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 02:56 AM

Testimony:

Aloha,

I was born and raised in Honolulu. I lived and worked in Waikīkī for over 60 years.

I remember when Kalākaua was a two-way street, and you could see the beach as you drove down Waikīkī. I remember Stewarts, the Beachwalk Broiler, Henry Loui's on Beachwalk, Canlis, and Queen Surf – just to name a few. You could walk down Kalākaua and the side streets and hear the melodious Hawaiian music. Much has changed. Long story short, I understand progress is necessary. Nevertheless, Waikīkī is the home of my heart and always will be.

I learned about Bill 46 from a dear friend of mine who has a condo in Waikīkī and lives here four or five months out of the year. She will be affected by Bill 46. I'm concerned for her and for some of my neighbors who also live here part time. They come here to escape the harsh winters of the East Coast. Some come to escape the fires in Canada. Some come to visit their children and grandchildren who live here.

When these people come, they support our community, they go to church here, they support businesses here, they respect us, the ʻāina, and our culture. They treat us and the land with aloha. They try to make Hawaiʻi a better place while they are here.

Then I see Kakaʻako. The state bird (the crane) working diligently day after day. I see these monstrous buildings. I see no lights on at night. They're all empty.

In the beginning of the bill, when it talks about vacancy, I assumed it was talking about Kakaʻako. I didn't think it would affect my friends and neighbors who live in Waikīkī and support the community for part of the year whenever they're here. Why should they be penalized? When they're here they respect our land and our culture. They try their best to have a positive influence on our community.

I wish the council would consider these neighbors of ours and just realize the hardship that would be put upon them if this bill passes. Is this pono?

Aloha and mahalo for your consideration,

Beverly Momi Ting

Waikīkī

Name:	Email:	Zip:
Debbie Winters	Wingiin@consolidated.net	77304
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:18 AM

Testimony:

It is my understanding that the intent of the meeting on Wednesday, December 11, 2024 regarding Bill 46 is to bring a vote that will pass the Bill 46 in the form it currently holds. I ask that you will vote NO as this form of the bill is doomed in legal battles. I am requesting that you vote NO and allow the ongoing study to be completed. Then look at what needs this bill should include that will be fair and can withstand legal battles.

Even though you have made some changes to the bill it is far from being fair. Some cities across the country have tried to pass an empty homes tax and are facing legal battles and have received unconstitutional rulings. Knowing this, why would you leave the HI bill in its unfair, extreme state?

I have a feeling that since Bill 46 has failed multiple times, you are determined to get ANYTHING passed. Please stop and think about the importance of getting it correct instead of just passing “something”.

Please vote NO on Wednesday and wait until the study is completed. This is very important to get it right!

Thank you for listening to my suggestions and please vote NO on Wednesday, December 11, 2024.

Name:	Email:	Zip:
Jeffrey Laurent	jeffrey.laurent@hotmail.com	08836
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 05:57 AM

Name:	Email:	Zip:
Madelyn McKeague	madelyn@hawaiiancouncil.org	96707
Representing:	Position:	Submitted:
Council for Native Hawaiian Advancement	Support	Dec 9, 2024 @ 07:23 AM

Name:	Email:	Zip:

Joanne Fujio	jfujio1@gmail.com	96746
Representing: Self	Position: I wish to comment	Submitted: Dec 9, 2024 @ 08:28 AM

Name: Angela Lopes	Email: kealakauihoni71@gmail.com	Zip: 96795
Representing: Self	Position: I wish to comment	Submitted: Dec 9, 2024 @ 08:31 AM

Testimony:

The current Bill would consider properties rented temporarily (30+ days) to residents as empty unless it is considered their principal residence. This would dissuade landlords to rent to residents in transition needing temporary accommodations due to life or environmental circumstances. The Red Hill crisis alone required that 4,000 residents be temporarily housed. I strongly urge the Council to amend the Bill to ensure we do not eliminate temporary housing for our residents.

Name: Katherine MacPherson	Email: kmacpher@tallships.ca	Zip: 96822
Representing: Self	Position: Support	Submitted: Dec 9, 2024 @ 09:41 AM

Testimony:

I support Bill 46 because I believe that this measure will provide more money for public housing initiatives for local citizens if used wisely. Tony Waters cited the Vancouver BC model and by all accounts, it works. After talking to residents of BC , it appears not to be an administrative nightmare. People sign a formal declaration on their property tax form whether their home is vacant over 6 months . Obviously, there is an administrative overseer. Monies are used to support housing opportunities. Lisa Anderson mentioned in her testimony that Canadian residents are not included in this declaration of an empty home, but this is not true. All property owners are included. It has increased
the number of rental units, and housing stock.

It is disheartening to see the large number of condos apartments and homes at night, in the dark. There should be some mechanism for people to participate in making housing opportunities for others possible, for the common good of all Hawaii residents. This measure would help.

Respectfully

Katherine MacPherson

Name: Ray Kamikawa	Email: rkamikawa@ckdbw.com	Zip: 96822
Representing: Self	Position: I wish to comment	Submitted: Dec 9, 2024 @ 09:44 AM

Testimony:

Chair Waters and Councilmembers,

I support section 4 of Bill 46 CD2, which suspends the application of the ordinance to propreties subject to a lease or rental agreement, until their expiration. This addresses situations where residential properties are subject to leases or rental agreements that do not conform to one of the bill's exemptions. The owners/landlords are bound by the terms of their leases and do not have the legal authority to unilaterally amend or terminate (and re-let) the leases to bring their properties into one of the exemptions.

CD2 also provides for additioinal rules and public education to implement compliance with the ordinance, which are necessary for any new tax. I presume that additional personnel and training will also be necessary. The annual reports required by CD2 will hopefully provide sufficient information for the Council to continue to assess the ramp-up and ongoing costs against any benefit realized. And hopefully, the benefit realized will be increased housing availability, and not just a tax grab.

Thank you for your consideration,

Ray Kamikawa

Name:	Email:	Zip:
Maggie Huang	maggiehawaii@hotmail.com	96821
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:02 AM

Testimony:

1. Burden on Responsible Homeowners: Many homeowners may have legitimate reasons for properties being unoccupied (e.g., family emergencies, repairs, or seasonal use).

2. Discouraging property ownership could harm the real estate market and reduce property investments.

3. Administrative Complexity: The enforcement of such a tax can be costly and prone to errors, placing unnecessary strain on local government.

Name:	Email:	Zip:
A. Kai Lorinc	kailorinc@gmail.com	96815
Representing:	Position:	Submitted:
Kai On Your Side HIRA NEWS	I wish to comment	Dec 9, 2024 @ 10:26 AM

Testimony:

Ladies and Gentlemen of the City Council,

I stand before you to oppose Bill 46 (24), which blatantly violates constitutional principles and infringes upon private property rights. This bill represents yet another instance of our council's wasteful practices, disregarding the Constitution

and the rights of our citizens.

Recently, a ruling by the San Francisco Superior Court declared the city's "Empty Homes Tax" unconstitutional. The court found that such taxes impose penalties similar to those previously struck down in other cases, violating constitutional rights by charging for the enjoyment of a right granted by the Federal Constitution. This decision underscores the legal vulnerabilities and constitutional concerns associated with similar vacant property taxes, including the one proposed here in Honolulu.

It is imperative that we cease passing legislation that not only wastes taxpayer dollars but also undermines public trust. Our constituents deserve representatives who respect their constitutional rights and prioritize their welfare. I urge the council to halt this pattern of enacting unconstitutional bills and refocus on ethical governance that truly serves the people of Hawaii.

To highlight those responsible for this disregard, For The United States Constitution and those they serve I call upon Hawaii constituents to note the following council members who supported this unconstitutional expensive wasteful measure: Andria Tupola, Matt Weyer, Esther Kia'āina, Tommy Waters, Calvin Say, Tyler Dos Santos-Tam, Radiant Cordero, Val Okimoto, and Augie Tulba. These individuals have chosen to overlook our constitutional rights and waste taxpayer dollars.

Thank you.

Kai Lorinc

HIRA NEWS

www.HIRANEWS.com

Name:	Email:	Zip:
Allison Finn	allison.k.finn@gmail.com	96734
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 9, 2024 @ 10:30 AM

Testimony:

Aloha,

I support the empty homes tax. I believe that our neighborhoods and natural resources are greatly affected by there being so many empty homes in our communities. The community itself is affected greatly as well with a lack of housing for community members living full time on Oahu.

Mahalo,

Allison

Name:	Email:	Zip:
Shellie Niles	shellie.niles@catholiccharitieshawaii.org	96822
Representing:	**Position:**	**Submitted:**
Catholic Charities Hawaii	Support	Dec 9, 2024 @ 10:34 AM

Testimony:

We urgently need more affordable housing. We encourage the council to allocate 100% of EHT revenues to solutions for

affordable housing and homelessness. The private market cannot meet the housing needs of our community on its own. Dedicated investments in affordable housing units and homeless services are essential to ensure every community member has access to housing they can afford.

Name:	Email:	Zip:
Lani Lee	dahokster@outlook.com	96822
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 9, 2024 @ 11:02 AM

Testimony:
I oppose Bill 46. This will only punish local homeowners and will not help our community. There is evidence that "Empty Homes Tax" drives up prices of rent as much as 37% such as what happened recently in Vancouver, Canada. These methods of over taxation has been proven to fail in other cities. I urge the city council to do proper research before suggesting unconstitutional laws. Which brings me to the biggest reason why Bill46 can't work...It's unconstitutional. Judge Haines of the San Francisco Superior Court handed a decision striking down San Francisco's Empty Homes Tax on 10/31/24.

The real reason we lack housing in Hawaii is because of over regulation. Most people in the know understands this. I know that's the last thing that the City Council wants to hear, but please ask yourself whose interests you represent when trying to push a bill like this through. City Council members are supposed to represent the people of Hawaii.

Name:	Email:	Zip:
Luciano Minerbi	lucianominerbi@gmail.com	96826-5112
Representing:	**Position:**	**Submitted:**
Self	I wish to comment	Dec 9, 2024 @ 11:27 AM

Name:	Email:	Zip:
Betty Lou Larson	alohabettylou217@gmail.com	96822
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 9, 2024 @ 11:31 AM

Name:	Email:	Zip:
Jamie Detwiler	jamied1025@gmail.com	96789
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 9, 2024 @ 11:37 AM

Name:	Email:	Zip:
JEFFREY GRISWOLD	jg@jgriswoldlaw.com	96734
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 9, 2024 @ 11:41 AM

Name:	Email:	Zip:
Thomas M. McCamley	tmm21280n@hawaiiantel.net	96819
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 12:09 PM

Name:	Email:	Zip:
Shaun Campbell	islolandia@gmail.com	96813
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 12:15 PM

Name:	Email:	Zip:
Trevor Nagamine	tnagamine.nb25@gmail.com	96789
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 12:41 PM

Name:	Email:	Zip:
Suzanne Zeng	suezeng@gmail.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 12:54 PM

Testimony:

This bill does not serve the purpose of the bill, which I believe it to be to solve a housing crises.

1) There are many locals who own property, but work off island, but come back every year to stay. They do not want to rent it out for many reasons

2) The higher priced homes are not going to find anyone who can pay that type of rent to stay in that home. If I could afford the higher rent, might as well buy a place

3) We need LOWER rent priced homes. The way to solve that is what the mayor is already doing by offering incentives to investors, such as LAM CAPITAL, LLC which has built 3 buildings already for low-income renters. One building up in 90 days! That's unheard of! These buildings are going up in only a few months due to working with the mayor who allowed a quick permitting turnaround for this type of project. It is solving the housing crises directly. The way to solve a housing crises is to build more low income and regular income housing that is NOT by investors that only build 10% of the building to be low income.

And now they have Christmas parties for the residents! Look at This is from Linked-in:

https://www.linkedin.com/posts/paul-lam-6198a010_last-night-we-hosted-a-christmas-party-with-activity-7271331062276861952-kq9s?utm_source=share&utm_medium=member_desktop

This bill is extremely unfair to everyone who bought a home in the past. I don't have a home that is empty, but am extremely against this bill since it will only bring in money and not solve any problem at all.

Please use your authority to provide more housing in town, such as what Lam Capital, LLC is doing. They are building another building right now. Let's recognize these types of initiatives and stop taxing those who love Hawaii.

Suzanne M Zeng,

Kaimuki, Hawaii 96816

Name:	Email:	Zip:
Donald Sakamoto	cylonone@aol.com	96744
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 9, 2024 @ 01:16 PM

Testimony:

Oral testimony via video conference only.

Name:	Email:	Zip:
William Deeb	prtotlk@sbcglobal.net	91115
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 02:26 PM

Testimony:

My name is William Deeb. I own three properties on the island, 2 are long term rentals and the third is my second home, which I have always dreamed would be my forever retirement home. When my wife and I first visited the island nearly 15 years ago, we both came to the same conclusion. We wanted to retire and live on Oahu. We found our forever home in Kailua and rented it out long term until Covid hit. After the tenant moved to the mainland during Covid, we had to undergo a huge renovation project to address all the damage and deferred neglect of having a tenant. Being able to have a more flexible work life, my wife and I started using the home ourselves during the renovation and since that time, we have come every two months for 2-3 weeks at a time. We support local workers for all our properties (pool men, gardeners, pest control, plumbers, electricians, contractors, handymen, etc.). We support local businesses (eating out at all meals, car rentals, airlines, catamaran, snorkling, surfing lessons, Iolani Palace, Bishop Museum, shops and stores, groceries, etc.). We have developed a network of friends. We never imagined that we would be penalized by land that we have become so interwoven with. When I first heard that the council was contemplating this, I told the person, that they couldn't be right as that would be a huge overreach, but obviously they were correct. Basically, Hawaii is telling my wife and I that we are not welcome there, our investment and support of local businesses is not appreciated and you want to financially penalize me because I cannot yet fully utilize my personal, private property that I have been investing and paying on for well over a decade. What is more, if this passes, I will not be able to afford your PENALTY, so I will have to sell. Which brings me to the second source of frustration, the sale of my property will not solve your homelessness problem as locals are not clamoring to rent or purchase properties like mine which are worth 2 million or more. In fact, I genuinely believe it will make it worse. So then this ultimately stops being about housing and starts being about revenue generation for the City. As I said, if this passes, I will be forced to sell my property and I will not be able to retire in Hawaii and I will also have sell my other two rental properties. In order to sell these properties, I will have to make sure they are vacant so the new buyer has the opportunity to manage, rent, or occupy the property as they see fit. My guess is that my house will be bought by someone who can afford the penalty and will leave it vacant for their own personal use. So the

next effect is to have two vacant properties, which were occupied, and a committed couple wanting to retire and live in Hawaii, will be gone. I guess that is what they call unintended consequences, or is it. If this is just a money grab as I suspect, the unintended consequences are not a concern, nor do they factor into your decision. It is my sincere hope that you recognize the importance of myself and many like me on the economy of Hawaii and you vote no now and forever on these punitive bills that seemed to announce that you do not want people like my wife and I as part of your Ohana.
Hoping you vote NO on BILL 46.
Sincerely,
William Deeb

Name:	Email:	Zip:
Brett Kulbis	brett.kulbis@use.startmail.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 02:34 PM

Testimony:
I strongly OPPOSE Bill 46.

I fully support the following:

1. Natalie Iwasa Civil Beat September 2024 article “A Vacant Homes Tax Is Not Good Public Policy” states, “[Bill 46] is intrusive and unreasonable, and increases the administrative burden of both the city and taxpayers. It is also questionable whether it would actually be effective at its stated purpose of increasing our housing supply;” and “Perhaps one of the biggest problems with this proposed tax is the requirement that every owner provide documentation of exemption or face the outrageous tax. (The tax would be 3% of the assessed value of the property, except that the first year it would be 1% and second year 2%. For a home with an assessed value of $500,000, that would be $15,000 after the second year. A home assessed at $1 million would be taxed at a whopping $30,000.)”

2. The Grassroot Institute of Hawaii Policy Brief of May 2023, “The ‘Empty Homes’ Theory of Hawaii’s Housing Crisis,” concludes that policies intended to reduce the number of empty homes in Hawaii will likely fail to alleviate the state’s affordable housing shortage or bring down its home or rental prices.

It is my opinion this is just another wealth distribution scheme and will do nothing to alleviate our housing shortage. Additionally, this will require a significant increase in manpower within the County Department of Budget and Fiscal Services to be able to enforce this ordinance.

I strongly urge the Council to vote NO on Bill 46, and look into Natalie Iwasa’s recommendation, "to remove or at least reduce exemptions for organizations such as labor unions, business leagues, civic leagues, social clubs, credit unions and for-profit child care centers that fall under the “charitable purposes” exemption but are not actually charitable organizations."

Brett Kulbis

Ewa Beach

Name:	Email:	Zip:
Claire Hughes	ckvproperties@aol.com	96828
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 9, 2024 @ 03:08 PM

Testimony:

Bill 46(24) is flawed and misguided. It discriminates against a property owner for "not living" 365 days a year in a home, punishing them with draconian taxes, in an attempt to force a sale, or to rent in order to avoid taxation. There is no evidence from the city that as to the number of homes supposedly vacant and more importantly the types of homes these may be. Your own study is not due to be completed until mid 2025, yet the council is set to vote on implementation this week.

Flawed because it is based on hearsay and conjecture. Other like laws, implemented in Vancouver, BC, are cited, but are incomplete and further evaluation shows that they higher rental rates than Hawaii because owners simply pass on these costs to tenants. There is no data on if any of these alleged "empty" homes would be in a price range that would fit the type of housing desired, let alone be affordable for the majority. In other words the council is taking a shot in the dark and hoping it hits a bird. Without detailed analysis, there is no way of knowing if this tax would do anything to help the housing shortage.

The city seems to have reversed logic, knowing that property owners not residing full time in the state, already provide a windfall for the rest of the populous. They are not using roads, refuse, parks, or emergency services full time and supplement the city budget for the rest of us. Bill 46 should be revamped to provide a tax refund for any property owner that doesn't live here full time in all fairness.

Both the city and state need to take accountability for not building affordable housing for over half a century, this is the reason why there isn't housing in the income category needed. Why should any private property owner have to bear the weight and blame for the city's failure? There has been talk about rebuilding projects like Mayor Wright housing for decades, yet it stands in the same state it has since the 60's, a monument to government failure and lack of action. It is projects like this that are needed, not pie in the sky beach front homes, or luxury apartments. How are these perceived targets of this tax going to affect needed housing supply? And more importantly, why should the people believe the city is somehow now capable of building affordable housing when they have failed for over half a century.

Lastly, there is the constitutionality of this law because it is discriminatory and uses reverse logic to imply that sometimes residents are somehow more of a burden, when in reality they are a windfall. There is not doubt this law will be challenged in court and if the recent San Francisco superior court ruling that their attempt at this ploy was

unconstitutional, you can imagine how Hawaii's courts will rule given our similar judicial similarities. It's not just government overreach, it just bad governance and the voters will not buy it.

The city and state need to focus on there myriad of badly maintained housing projects, renovate and replace, but most of all build. Secondarily, stifling state requirements to buying housing needs to be addressed because there are "affordable' projects sitting empty because homeowners are not going to buy in when they are not able to realize appreciation for 30 years.

Name:	Email:	Zip:
Robert Perkinson	perk@hawaii.edu	96817
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 9, 2024 @ 03:11 PM

Testimony:

Aloha. I support a robust and effective version of Bill 46, one not too riddled with exemptions.

I worry that we're listening too much to families to have 2+ homes and enough resources to forgo rental income. That's a tiny sliver of the population. The vast majority on Oahumight struggle with 2+ jobs but not 2+ homes.

I urge us all to think about the interests of the many instead of the few.

Mahalo.

Name:	Email:	Zip:
Janelle Papin-Wong	jpapin@hawaii.edu	96814
Representing:	**Position:**	**Submitted:**
Self	I wish to comment	Dec 9, 2024 @ 03:14 PM

Testimony:

I am generally in support of this bill, with a few concerns about implementation that I hope the City Council will address before passing the bill into law. The positive impact that Vancouver has seen from a similar bill gives me hope that Bill046(24) can be utilized as part of a multi-pronged strategy to solve Honolulu's housing crisis with regards to lack of inventory and ever increasing costs. While many are rightly concerned with the proportion of the collected tax that will ultimately be allocated for affordable housing development, my main concern is the potential for local families to get penalized if they fail / are late to file the necessary paperwork stating that a property is their primary residence or is being rented. What kinds of safety nets will be in place to ensure local homeowners are made aware of the process for filing this paperwork ahead of the bill going into effect in 2027 (if passed this year)? What will be done by the City to help homeowners automate this process and minimize administrative burden on local families each year? Will a grace period be established, which aligns with the current tax year deadlines? A streamlined, automated filing system (as well as timely reminders) will not only help local families, but it will also minimize the additional financial burden to the City that will

result from implementing and enforcing the new tax.

Name:	Email:	Zip:
Dr. Sylvia Hussey	president@pkhcc.org	96816
Representing:	Position:	Submitted:
Prince Kūhiō Hawaiian Civic Club	Support	Dec 9, 2024 @ 03:28 PM

Name:	Email:	Zip:
Riley Bond	rileybond11@aol.com	96761
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 03:33 PM

Testimony:

My name is Riley Bond, and I am a single mom who studied social work and is passionate about affordable housing. I strongly support this bill to tax vacant homes because it addresses the inequality we see when outsiders buy properties that sit empty, while local families struggle to find places to live.

This bill could also set an important example for areas like Lahaina, where many families are still struggling to rebuild, and most remaining rentals in West Maui are short-term. Across our islands, the lack of long-term housing is forcing locals out of their communities.

As a mother, I want my children to have a chance to stay in Hawai'i and thrive in the place we call home. This bill will help by encouraging owners to rent or sell empty homes and raising much-needed funds for affordable housing.

Mahalo for considering this measure. Please pass this bill.

Sincerely,

Riley Bond

Name:	Email:	Zip:
Ray Marquina	ray_marquina@icloud.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 03:33 PM

Testimony:

I strongly oppose Bill 46 for many reasons, which I will share in person.

Name:	Email:	Zip:
Chloe Addington	chloeaddington777@gmail.com	96778
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 03:35 PM

Testimony:

Aloha, I work for a non-profit organization that assists Native Hawaiian build and buy affordable homes on the Hawaii islands. I support this bill for the locals that live here, so they can have more places to rent and live. If taxes have to be paid by non-residents then it can go to programs like ours that help Native Hawaiians get on the land. It is so expensive to

live here, this bill could help support the people.

Name:	Email:	Zip:
Michelle Yao	yyao2008@gmail.com	96821
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 03:48 PM

Testimony:

I oppose Bill 46-CD2.

First, it will place a big burden on the city's budget and fiscal department to administer this program, which will be a huge financial burden on the tax payers, a compliance and enforcement nightmare for the city and for property owners on Oahu, while the beneift/revenue from the Bill 46 is unknown. At the minimum, council should wait until the cost benefit analysis done by the outside consultants is out to vote on this bill.

Secondly, Bill 46-CD2 is still problematic in its treatment of 30+ day mid-term rentals.

While it allows that "multiple rental or occupancy periods may be aggregated for the calculation of the six month [minimum] period" it also requires that these rentals or occupancies be "the principal residence" of the renter or occupant. Clearly this would not be the case for virtually all of the people making use of these rentals for the temporary needs in their lives requiring these rentals (traveling nurses, businesspeople, scholars, remodeling or moving, etc.)

In addition, the six month minimum would unfairly penalize owners who, for no fault of their own, did not have renters in their properties all this time, even though the units were offered, were on the market, for the entire year. This double economic hardship is unfair to the small businesspeople who are not the "investors intentionally keeping units empty" that the Bill claims to target.

Name:	Email:	Zip:
Ellen Godbey Carson	egcarson@icloud.com	96814
Representing:	Position:	Submitted:
Church of the Crossroads (Honolulu)	Support	Dec 9, 2024 @ 03:58 PM

Name:	Email:	Zip:
Maria Linz	maria.bacalso@gmail.com	96761
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 03:59 PM

Testimony:

I support Bill 46

Name:	Email:	Zip:
Albany Coate	galaxyjunkie10987@gmail.com	96822
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 04:06 PM

Testimony:

As a student renting in Hawai'i, finding accessible, affordable housing options has become increasingly unattainable. Finding even shared accommodations below $1000 is nearly impossible for many students for whom on-campus dorming is not an option. I am not from this land and am privileged to study and live here and I want to ensure I do my part to fight for the issues that truly matter and have an impact on so many, like the housing crisis. For Kānaka and local families and individuals who have lived on this land for generations, the financial need to move to the Continent has become increasingly common. Housing should prioritize those whose principal residence is here, should focus on ensuring those who are from here can access and afford to live here. Many actively residing on O'ahu struggle to obtain housing that meets their financial, living situation, and proximity related needs. In thinking about a system of collective care where those who do have the financial freedom and space to rent out their spaces, choose to think about the multilateral impact their actions could have on their communities, as the right thing to do.

The Empty Homes Tax (Bill 46) provides a beginning to a sustainable solution to the housing crisis here. A 3% tax would be placed on homeowners who choose to keep their properties vacant, a tax that while considerable, the revenue generated from it would ideally be contributed toward the construction of more affordable housing and other improvements to this area. A substantial portion of the homes kept empty here on O'ahu are owned by investors, whose principal residence is not located on island. Buyers who invest in homes here, only to keep them vacant and loosely occupy a usable, open property, now unavailable to those who do reside here, further contributing to the housing crisis experienced by so many.

Through the use of existing infrastructure and encouraging homeowners to rent out or sell their currently vacant properties to increase the quantity of spaces available, significant progress can be made to increase the amount of housed people on island. A model of this tax has been used and has shown demonstrable success in other major cities like Vancouver, BC. Where there was an over 50% decrease in vacant homes across the city and $142M in revenue put towards affordable housing. Incorporating this tax and system here, would not heavily rely on new construction costs or finding space for new structures, and would instead prioritize housing local residents, generating revenue toward tackling this housing issue that so many of your constituents face daily.

Using the power and honor you all hold as City Council Members to work towards a better, more sustainable future of housing accessibility in Hawai'i would be incredibly beneficial. Access to housing is a basic human need and to have a solution that would not require extensive or additional construction, nor place burdens on those who truly could not bear them. Instead, this bill encourages us to consciously choose to utilize the thousands of empty properties that have the capability to house families and individuals who truly need them and keep Kānaka and local individuals here to use homes in the way they are intended to be used. When thinking about an issue that impacts nearly everyone in some way here, it is housing. To have a role in finding solutions to this problem, is not only a privilege, but will positively impact generations to come. I strongly encourage you all to pass this bill and appreciate your thoughtful consideration.

Name:	Email:	Zip:
Traci Mobley	trace125@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:30 PM
Testimony:		

Opposition Letter to Honolulu City Council Regarding Bill 46 (2024)

Dear Councilmembers,

I am writing to express my opposition to Bill 46 (2024), which introduces a vacant homes tax under the new Residential E classification. While the need to address Honolulu's housing challenges is undeniable, this proposed tax is overly burdensome for property owners and risks unintended consequences that could hinder its effectiveness. The policy's design relies heavily on presumptions and complex administrative requirements that will likely exacerbate, rather than alleviate, the challenges facing our community.

A key issue with Bill 46 is its presumption of vacancy unless property owners file annual exemption documentation. This approach shifts the burden of proof onto residents, requiring submission of extensive and invasive records such as identification, utility bills, and lease agreements. Honolulu's past experience with the Residential A classification highlighted how such administrative hurdles often confuse property owners, leading to substantial tax increases for those who fail to comply. This bill would impose similar risks, with potentially devastating financial impacts on families unaware of the onerous requirements or unable to navigate the application process in time.

Financially, the proposed tax rates are excessive and could have destabilizing effects. With rates escalating to 3% of a property's assessed value, homeowners could face tax bills amounting to tens of thousands of dollars annually. This could lead to higher housing costs for renters, as landlords pass on these expenses, or reduce the incentive for property owners to maintain rental properties. Furthermore, restrictions on exemptions for homes listed for sale unfairly penalize those experiencing legitimate delays in selling their property, further compounding financial strain.

Additionally, Bill 46 could inadvertently harm affordable housing initiatives by discouraging development. History has shown that prolonged vacancies often occur due to unforeseen market conditions, even in affordable housing projects. Taxing these unsold units would increase costs for developers, deterring future investments in much-needed housing. By penalizing developers for circumstances beyond their control, this measure risks undermining progress toward addressing housing shortages.

Finally, the implementation and enforcement of this tax pose significant logistical challenges. The numerous exemptions, ranging from medical absences to active-duty deployment, will require a costly and complex bureaucracy to administer. The administrative costs and potential disputes will likely diminish the revenue generated, while creating frustration and inefficiency. Rather than imposing such a flawed tax, the city should consider more straightforward and equitable reforms, such as reevaluating tax exemptions for organizations that do not serve true charitable purposes.

In summary, Bill 46 (2024) is an ill-conceived proposal that would impose undue burdens on property owners while failing to effectively address Honolulu's housing crisis. I respectfully urge the council to reject this measure and instead pursue more equitable and targeted solutions to improve housing affordability and availability in our community.

Sincerely,

Traci Mobley

Name:	Email:	Zip:
Susan Lee	jeunglee.susan@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:34 PM

Testimony:

Opposition Letter to Honolulu City Council Regarding Bill 46 (2024)

Dear Councilmembers,

I am writing to strongly oppose Bill 46 (2024), which imposes a vacant homes tax under the Residential E classification. While I support efforts to address Honolulu's housing shortage, this proposal creates unnecessary complications for property owners without guaranteeing meaningful results.

The bill's assumption that all homes are vacant unless owners file annual documentation is both intrusive and overly burdensome. Many property owners may struggle to provide the extensive records required or miss deadlines, resulting in unjust penalties and significant financial hardship. Honolulu's past experiences with similar classifications demonstrate that such policies often confuse residents and lead to unintended consequences.

Moreover, the proposed tax rates, climbing to 3% of a property's value, are excessive and risk deterring investment in housing. Developers, especially those working on affordable housing projects, may find the additional costs prohibitive, which could ultimately reduce the availability of homes rather than increase it.

Instead of adding complexity to the tax system, I urge the council to explore more balanced and effective solutions to increase affordable housing. Bill 46 is not the right path forward and will create more problems than it solves.

Thank you for considering this perspective.

Sincerely,

Susan Lee

Name:	Email:	Zip:
Judith Goldman	jagoldman.hi@gmail.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:36 PM

Name:	Email:	Zip:
Spencer Lee	sspence37@yahoo.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:36 PM

Testimony:

OPPOSE- Bill 46

Dear Councilmembers,

As a young property owner, I strongly oppose Bill 46 (2024). The vacant homes tax places an unfair burden on people like me, who are trying to build a stable future while navigating the challenges of homeownership. The requirement to file yearly exemptions with invasive documentation assumes all homes are vacant unless proven otherwise. This blanket presumption is not only intrusive but also sets up property owners for failure if they miss a deadline or can't gather all the necessary paperwork in time.

The proposed tax rate, rising to 3% of a home's assessed value, is especially alarming. For younger property owners, this could mean paying thousands—or even tens of thousands—of dollars in additional taxes annually. Many of us are already stretched thin by Honolulu's high housing costs, and this bill would make it even harder for people like me to hold onto our homes. Instead of punishing property owners with overly harsh policies, the city should focus on alternative solutions that address housing supply issues without adding more financial and administrative burdens on residents.

Thank you for considering the challenges this bill would create for young property owners like myself. I urge you to oppose Bill 46.

Best,

Spencer Lee

Name:	Email:	Zip:
Donald Lee	dylee156@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:38 PM

Testimony:

Dear Honolulu City Council,

I am writing as a retired resident who has worked hard for decades to achieve the dream of homeownership in Hawaii. I strongly oppose Bill 46. This vacant homes tax unfairly penalizes property owners like me who have spent their lives saving and sacrificing to own a piece of our island. The presumption that homes are vacant unless owners file complicated paperwork every year is intrusive and disrespectful to those of us who have done our part to build and contribute to this

community.

The proposed tax rate of up to 3% of assessed property value is excessive and could force seniors like me into financial hardship. Many of us live on fixed incomes and can't afford the risk of missing a filing deadline or being subjected to penalties, even if we qualify for an exemption. This bill feels like a punishment for simply owning property in a city we've spent our lives supporting.

I understand the need to address housing challenges, but this bill takes the wrong approach. Instead of creating more burdens for property owners, I urge the council to focus on policies that increase housing supply in fair and sustainable ways. Please do not let this bill become law.

Donald Lee

Name:	Email:	Zip:
Kalani Chang	kalanich11@yahoo.com	96802
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 04:42 PM

Testimony:

To Council,

I don't think Bill 46 is fair. The vacant homes tax might sound like a good idea, but it puts too much pressure on regular people who are just trying to get by. Asking homeowners to fill out a bunch of forms every year just to prove their home isn't empty feels like too much. What if someone forgets or doesn't know about the rule? They could end up with a huge tax bill, even though they didn't do anything wrong.

Also, the tax itself is way too high. If someone owns a house worth $500,000, they could end up paying $15,000 or more if they don't file the right papers on time. That's crazy! A lot of families are already struggling to afford their homes, and this could make things even worse for them. Instead of helping, it seems like this tax would just add more stress to people who don't deserve it.

I understand that we need more housing, but this bill isn't the way to do it. There have to be better solutions that don't punish people for owning property. Please consider voting against Bill 46 and coming up with ideas that actually help families like mine.

Kalani C.

Name:	Email:	Zip:
Aushalyn-Clarice Haia	aushalyn@gmail.com	96761

Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 04:45 PM

Testimony:

I support this bill.

Name:	Email:	Zip:
Kathleen Harvey	dandk1@msn.com	97224

Representing:	Position:	Submitted:
Self	I wish to comment	Dec 9, 2024 @ 05:03 PM

Testimony:

I oppose Bill 46 for multiple reasons.

-The current bill would consider properties rented temporarily (30+ days) to residents as empty unless it is considered their principal residence. There are many reasons why people (local/non local) need a place for a month (or 2) who have had special circumstances such as:

-Red Hill (example)

-Fires

-Home damage/Floods

-Coming for medical treatment (from outter island or mainland)

-Actively in search for a home to buy

-Military arrivals in transition and temporary duty/assignment

-Short-term job contractors

-Travel nurses

-Outer island businesses (like one that comes each year to get their boat serviced on Oahu)

-People coming for film/media production

-Leaving Hawaii, but facing a gap before departure

-Temporary housing during a spouse or family member's job transfer

-Visiting professors or researchers at Ohau's universities

-Attending a short-term professional course or certification

-Locals need to vacate during home renovations/repairs

-Recently divorced or separated indivduals needing temporary housing

-Local caregivers needing a place to stay closer to work

-Waiting for a lease to start or a new home to be ready for move-in

-Traveling to Oahu for specialized medical care from outter island

-Ballet company came to perform on the island from the East Coast and crew stayed for a month (example)

-Short-term work projects or inter-island transfers.

-Outer island temporary housing for family members supporting a loved one going through medical, drug or mental

health treatments.

-Outer island family who lost a family member and needs to have funeral and settle their affairs (which could take a while)

-Outer island families who are displaced due to natural disasters on their home island

-Out of state volunteering for disaster relief

This would dissuade landlords to rent to residents in transition needing temporary accommodations due to life or environmental circumstances. I strongly urge the Council to amend the bill to ensure we do not eliminate temporary housing for our residents.

-I am also an owner of twenty years at KoOlina, (a widow and caretaker) who relies on rental income to support myself and two children and this bill would devastate us. Increased holding costs, increased administrative burden for owners, reduced property values, and increased property taxes to name a few repercussions. It would be an unmanageable financial burden, especially given the recent increase in property taxes, increased HOA dues by hundred of dollars a month, and upcoming thousands due in special assessment because of rising insurance costs.

We bought specifically in a resort area in good faith and followed the rules, paid my taxes, etc. for twenty years. I also have 100+ local family members on the island, and I can understand all sides of the equation. The bottom line is that I strongly advocate that resort condos should be exempt from this bill.

Thank you.

Name:	Email:	Zip:
Lisa Durovey	LLLDUROVEY@GMAIL.COM	34762
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 05:29 PM

Testimony:

I understand why the Council would like to address Honolulu's affordable housing problem. However, Bill 46, in its current form is not the solution.

Properties in the Empty Home Tax classification should be truly empty and not meeting a housing need by residents.

Name:	Email:	Zip:
Earlene Ostberg	eostberg49@gmail.com	59468
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 9, 2024 @ 05:52 PM

Testimony:

We purchased our condo in 2021 after traveling to Hawaii for the past 24 years to visit our family and friends. We have just completed a total remodel as nothing had been done since it was built. We finally can enjoy leaving home in Montana to

walk into our new home which has everything set up. We purchased top qualify furnishings and appliances so they would last for our children. We are still working at 75 as we depleted our savings and are still paying on the mortgage. Montana also has a housing shortage after covid with all the out of state people moving here. People here also cannot afford a single family dwelling and are living in campers on the streets in our cities.

I have the following questions:

1. What happens when the 6 months is up and they have no place to go or are not paying the rent. Will you have a place for them then so we can move into our home.
2. Our HOA fees are going up many times during the year. They are now considering a new assessment to replace all of the drain lines which will costs us thousands of dollars. Can we raise the rent to take care of increased costs during the 6 months?
3. Renters for 6 months would use more utilities than we do now which would also drive up the cost of the HOA fees and the building would need more repairs.
4. It is a 1 bedroom. How do we know that after we rent it there will not used by more occupants than there are beds? We know of condo owners who have had problems with 2 people renting the then the rest of the large family moved in. We would also need a property manager to collect rent which would be another cost.
5. The more exemptions you allow, the more the few of us would pay? Who are getting the exemptions?
6. Where would they park when the area is packed all the time?
7. How do we hold renters accountable for damage?
8. How do you administer this huge tax and at what cost?

Thank you for your consideration of these factors when you make your decision. We love the island and the people. I lived on Oahu as a child and couldn't wait to have a place to call my own.

Name:	Email:	Zip:
Kelly Rehm	kellyerehm@yahoo.com	90254
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 06:06 PM

Name:	Email:	Zip:
Levi Brooker	levibrooker@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 06:09 PM

Testimony:

I own a 2nd home in Ko Olina that I legally rent out on a 30-day basis when I am not on the island. Thanks to GET/TAT/OTAT and the new Residential A tax classification, I lose a ton of money on the investment each year, while the State, County and local people I pay to manage and clean the home continue to make a profit. I also am not a rich person who is just parking money in HI and stealing housing away from poor local families. I grew up poor and have worked my entire life to buy this 2nd home so my wife and I can eventually retire on Oahu (where she lived for more than a decade before she could no longer afford it). I have done absolutley nothing wrong, and have begrdudgingly endured all the

obstacles the City has thrown at us the past few years because my family loves Oahu that much. But frankly, I am tired of the slander and scapegoating. Oahu is in this predicament as a result of decades of bad housing policy, and the only fix is to build a ton of high rise affordable housing. This bill would constitute an obvious goverment taking, and it seems like it will cost more than the revenue it generates in addition to costing tax payers a ton in legal bills. And I don't see how forcing a handful of people to sell or rent their homes will make any kind of impact on the housing crisis, so 5 years from now you will just be looking for the next scapegoat. The point is, we are not all just faceless monsters with endless amounts of money, and I for one am very tired of being portrayed as such. If you would spend half the time focusing on how to incentivize the development of affordable housing as you spend trying to screw over off-island investors, you may actually make a difference.

Name:	Email:	Zip:
Ryan Gregory	ryangregory100@msn.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 06:46 PM

Testimony:

We understand the desire of the Council to address Honolulu's affordable housing crisis and agree that actions need to be taken, however Bill 46 in its current form is not the solution. Properties in the Empty Home Tax classification should be truly empty and not meeting a housing need by our residents.

Name:	Email:	Zip:
Ronald Gross	volvosron@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 06:49 PM

Testimony:

I am totally against this bill.

Name:	Email:	Zip:
Dana Hamilton	dhamilton1829@yahoo.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 07:26 PM

Testimony:

Opposed.

Name:	Email:	Zip:
Dale Jensen	dalejensen2@gmail.com	96734
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 07:32 PM

Testimony:

Dear City Council:

I worked for a small engineering firm on the windward side of Oahu for 35 years. For about 20 of those years, I was involved in finding, interviewing and hiring new engineering staff for our firm. A major issue in both hiring and retaining skilled young staff, around which our company could build its future, was the lack of affordable housing. It would drive us crazy to hire young talented engineers and watch them walk away a year or two later due to an inability to see a future without an affordable home, even with both husband and wife working in good paying jobs.
I know there are many factors that go into the lack of housing on Oahu, but clearly if wealthy people from outside Hawaii can afford to buy homes here and leave them empty for many months a year, this is going to negatively affect the local housing market. We have limited land for development, we cannot afford to have homes standing empty to satisfy the vacation needs of non-islanders who just want to come to our beautiful home for a brief escape or two during the year.

The lack of housing caused by empty homes ripples through all parts of our economy and our society. Who wants to live in a neighborhood filled with a bunch of empty vacation homes? Where is the sense of community when you barely know your neighbors because they are only there a month or two per year? I strongly support the empty homes tax just like I also supported the ban on short term vacation rentals in our residential neighborhoods. Let's do everything within our power to take back our housing and put it in the hands of people who live here and are willing to invest their time and efforts into building our local economy, neighborhoods and communities.

I am concerned that exemptions to the original Bill 46 have been added by members of the council that could easily allow certain property owners to dishonestly evade the proposed empty homes tax. I would encourage the council to reject adding such loopholes and pass the bill with true intent to help the houseless population on Oahu vs serving special interest groups.

Sincerely,
Dale Jensen
Kailua

Name:	Email:	Zip:
Jeanie Schmaltz	jeanieschmaltz@gmail.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 07:43 PM

Testimony:
I vehemently oppose government telling me what I can or cannot do with property that I've worked hard to purchase. I feel this is unconstitutional, just like trying to change the minimum rental period for residential homes which was appealed in a lawsuit. If this happens to pass, I would imagine another lawsuit would be filed and I would totally support that!! I've worked hard to be able to buy a home and an investment property. If I want to use that investment property as a rental, 2nd home or keep it vacant, should be my choice and no one else's. This bill is only a bandaid for a larger problem

and to me, it seems to be targeted towards an off-island/foreign owner and further creates the stigma that they are the bad guys. They are not! Get DPP up to speed and get those permits approved. Streamline the whole building process for developers to decrease their expense so that those savings can go to the buyers. That's how you help provide housing for our locals.

Name:	Email:	Zip:
Ellen Godbey Carson	egcarson@icloud.com	96814
Representing:	Position:	Submitted:
Self	Support	Dec 9, 2024 @ 07:44 PM

Testimony:

I support Bill 46, with the amendments requested below.

Thank you for considering major changes to our tax policies to better align our property tax to our community's needs. Our community needs your leadership now more than ever. We need a strong Empty Homes Tax that can help meet the critical needs of Oahu residents:

(1) increase our housing supply for local residents,
(2) decrease demand for our housing by those who keep it empty, and
(3) raise revenues for affordable housing and homelessness.

Does the current CD2 bill meet those needs? Sadly, it's become so diluted with exceptions and efforts to protect those fortunate enough to own multiple homes, that we have lost sight of helping our residents who have no affordable place to live. There is no other game-changer on our horizon that could help these goals as much as Bill 64. So I ask you to do your best to make it strong.

I urge you to pass Bill 46 with the amendments described below, to help limit overly broad exemptions and correct drafting errors in CD2:

1. Adopt FD1-TDST2, to strengthen language and correct errors in certain exemptions, and for overall effectiveness of Bill 46.

2. For subsection K(i), limit its use to only once every 5 years for sale OR RENTAL efforts for any property, by having the last portion say words to the effect of "provided that the property must not be excepted from residential E classification under this subsection for more than one tax year in any five-year period;". Otherwise, this section could be invoked by any empty home owner by allowing them to ask exorbitant prices for sale or rental to keep their home empty year after year.

3. Limit or delete subsections P and Q, as they are too easily evaded (anyone can create a forwarding address in Hawaii to meet the standard!), and they allow exemption without any minimum period of residency here (even Oahu residents

are required to maintain a principal residence at least 6 months).

4. Do not exclude ADU's from the definition of "Dwelling Unit" in subsection B, as they are one of our most useful sources of affordable rental housing, particularly now that state law requires counties to allow multiple ADUs on a parcel.

5. Dedicate 100% of tax revenues to help address affordable homes and homelessness. These revenues are essential to build the thousands of affordable homes our residents need and should not be diverted to other purposes.

Without amendments of this nature, I fear this bill will fall far short of its potential benefits in addressing our housing crisis. Remaining issues that need further amendment can be addressed once the Ernst and Young consultants issue their report. Most importantly, let's pass a bill that will help Oahu meet its housing needs. After years of delays, it's time to finally push this bill over the finish line.

Mahalo for your consideration of my testimony.

Ellen Godbey Carson, Honolulu, Hawaii

Name:	Email:	Zip:
Ellen Godbey Carson	egcarson@icloud.com	96814
Representing:	Position:	Submitted:
Church of the Crossroads (Honolulu)	Support	Dec 9, 2024 @ 07:50 PM

Testimony:
Please amend the testimony I uploaded today for Church of the Crossroads for Bill 46, CD2, to correct a typo in paragraph numbered 3 on page 1: the reference to subsection "D(i)" should be instead to subsection "K(i)".

Name:	Email:	Zip:
Johnnie-Mae L. Perry	waianaenb569@gmail.com	96792
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 07:55 PM

Testimony:
I, Johnnie-Mae L. Perry OPPOSE Bill 46(24) Relating to Real Property Taxation for the following reasons:
1. Taxpayers paid $500,000 to Ernst & Young, a consulting firm hired by the City & County of Honolulu regarding this measure and suggested that the City Councilmembers "delay" this measure for unknown reasons to me, a taxpayer. (Letter Suzanne Young, CEO of HNL Board of Realtors, 11-21-24 hearing).

2. Breakdown of written testimonies: Support 123, Oppose 94, and Comment 12. Yet the U. S. Census Bureau, 8.4.24 Star Advertiser reported in 2020, 70K empty homes. The City Councilmembers LACK TRANSPARENCY to inform these thousands of owners via their real property tax statement. Next statement due in February 2025.

3. The total amount of empty units "accurate or a lie!"

4. Less tonnage of trash in our landfill and H-Power facilities. Less complaints of refuse collectors' picking up trash in the early mornings and including delay in picking up trash due to broken down city refuse trucks.

Name:	Email:	Zip:
Donna Ambrose	venice2kailua@hawaii.rr.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 08:00 PM

Testimony:

Why would you vote on this bill now, before receiving the results of a $500K study on the effectiveness of an empty homes tax? To show the Council is Doing Something to increase housing stock? Please hold off until constitutionality becomes clearer and the study conclusions can be shared.

Name:	Email:	Zip:
Nicole Fujitani	nikfuji@gmail.com	96818
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 08:19 PM

Testimony:

Aloha,

I strongly oppose Bill 46. Not only is it unfair, it will create an unnecessary amount of work in trying to police this.

Nicole Fujitani

Name:	Email:	Zip:
Kim Soares	KimSoares@HawaiiLife.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 08:40 PM

Testimony:

I don’t understand why we would penalize part time residents who don’t use our resources full time - and aren’t living on island full time - for them to pay a higher tax than a full time resident - who use our resources daily. It makes no sense”comen sense” to me. We should be giving them a discount - not charging them more!

Why are we not supporting the bigger picture of building more affordable housing to the masses who need it? We need to streamline the process to make that happen and not penalizing the few who enjoy part time residency’s. I completely appose bill 46. I also believe it’s discriminatory at large!

Name:	Email:	Zip:

Jan Kobayashi	heart3labs@gmail.com	96817
Representing: Self	Position: Oppose	Submitted: Dec 9, 2024 @ 08:46 PM

Name: Christian Kehoe	Email: ckehoe34@hotmail.com	Zip: 96707
Representing: Self	Position: Oppose	Submitted: Dec 9, 2024 @ 09:06 PM

Testimony:

I oppose Bill 046.

Name: Joylin Shum	Email: joy@laniproperties.com	Zip: 96813
Representing: Self	Position: Oppose	Submitted: Dec 9, 2024 @ 09:22 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name: Lorna Holmes	Email: lholmes@hillsdale.edu	Zip: 96817
Representing: Self	Position: Support	Submitted: Dec 9, 2024 @ 10:00 PM

Testimony:

Our housing crisis needs bold action! Please pass a strong version of the Empty Homes Tax, not diluted to ineffectiveness.

We need much more actually affordable housing. We should dedicate 100% of EHT revenues to low-cost housing and homelessness solutions. The private market alone will not be able to house our community. We very much need dedicated investments in affordable housing units and homeless services to ensure all of our community members have housing they can afford.

Name: Randall Hee	Email: randyhee@me.com	Zip: 96752

Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:05 PM

Testimony:

Aloha Honorable Members of the Honolulu City Counci,

I am opposed to the proposed Bill 46 Relating to Real Property Taxation more commonly known as the empty homes tax. Will I live on Kauai, I am part owner of a house on Oahu that was originally owned by my grandfather, passed on to my mother and now to my brothers and I. Since my grandfather died, we have used the house as a home for us to use while in Honolulu. I have never thought of the house as being empty, as it has been used by family although we usually stay for periods totalling less than six months of the year, unless it is being used by someone being treated or recovering from an illness. Which has occured on several occasions. We normally use the house once every two to three weeks returning to Kauai the rest of the time.

I commend the City Council for seeking ways to solve the housing problem on Oahu. However, I do not think think the solution lies in a method that penalizes someone who has done nothing other than pay the required taxes, water and sewer bills, the electric bills, support yard care services, automobile dealerships and everything else that goes into maintaining a house and automobile.

I encourage the Council to seek other methods of solving the housing problem without penalizing those who are paying our way and supporting the Honolulu economy while living elsewhere, in my case on Kauai. The proposed bill gives me the feeling of something being stolen from me or being punished for something I didn't do or wasn't the cause of.

Mahalo,

Randall J. Hee

Name:	Email:	Zip:
Jaymes Song	jaymess@betterhawaii.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:15 PM

Testimony:

Why does the City Council consistently try to tax its way out of issues it has failed to solve? This proposed measure is not only punitive but also an affront to basic property rights. Property ownership is a fundamental right, and the government’s overreach in attempting to dictate how owners use their properties sets a dangerous precedent. This irresponsible bill would fail to address the root causes of housing challenges in our community. Instead, it would make housing more expensive for everyone—especially renters. Similar measures in other cities have failed, proving to be unconstitutional, overreaching and ineffective. These policies undermine property rights, discourage investment in housing, and ultimately shrink the housing market rather than expanding it. The City Council should respect the rights of property owners while working to encourage housing production and create incentives to make homes available. Punitive taxation is not the answer. Instead of coercing property owners, the Council should collaborate with stakeholders to find real, sustainable solutions to our housing challenges. I urge you to reject this misguided measure and uphold the

principles of fairness and respect for property rights. Our island deserves solutions, not shortsighted and harmful policies.

Name:	Email:	Zip:
Roland Kuroda	roland@kurodaautobody.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:15 PM

Testimony:

Aloha Council Chair Tommy Waters and Councilmembers,

My name is Roland Kuroda. First, I commend the Honolulu city council for adding a "second home" exemption for local residents that earn the majority of their income here in Hawaii. I appreciate this council listening to my last testimony during a previous full council meeting. I am testifying on behalf of myself and oppose Bill 46.

I request the city council to pause voting on this bill for an ordinance until the independent report by Ernst and Young that was commissioned by this council for approximately a half a million dollars, is completed and due in the summer of 2025.

Also, San Francisco Superior Court Judge Charles Haines struck down the "Empty Home Tax" in an October 31,2024 decision as unconstitutional, as reported by Hawai'i Free Press dated December 2, 2024. I urge our City's Corporation Counsel review this decision to assure that the City and County of Honolulu does not spend taxpayers' monies defending the city should litigation on this potential ordinance.

Thank you for opportunity to testify.

Mahalo,

Roland Kuroda, Resident

Name:	Email:	Zip:
James Lewis	jelhawaii@yahoo.com	96712
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:18 PM

Testimony:

Aloha,

Imagine no new multi-million dollar condos that generate a windfall of conveyance and property tax dollars. Imagine fewer construction jobs, fewer support industries (cleaning business concierge jobs, etc), fewer well-heeled off Island visitors shopping, eating and supporting our local businesses. Imagine fewer second homeowners. They pay taxes to keep our roads and essential services operating but don't hardly ever use these services.

Adding even more taxes on to these non-resident owners (above the existing residential A property tax burden) will discourage development and severely reduce incoming monies our state desperately needs. We should encourage offshore investors and quit penalizing them over and over again. The old saying "Keep Hawaii Green...Bring all of your Money" won't work if this ill-conceived vacant home tax is enacted.

This is unconstitutional! Do not tell property owners what they have to do with their personal real estate property.

Name:	Email:	Zip:
William Loo	william.loo@irhawaii.com	96826
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:30 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Nana Isono	nanaisono.hawaii@gmail.com	96782
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:51 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Rick Phillips	Rick.Phillips@hawaiiantel.net	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 10:59 PM

Testimony:

Do Residential Vacancy Taxes Work?

Measuring the effect of vacancy taxes on local housing availability is difficult given the number of confounding variables: for example, the Covid-19 pandemic and changing interest rates. Nonetheless, available data on North American vacancy taxes suggests the levies can have a muted, positive impact on housing availability and local revenues.

Vancouver's vacant homes tax, which is assessed as a percentage of a vacant home's declared value, has generated more than $100 million CAD since its inception. City officials also claim that vacant units subject to the tax have declined 26% between 2017 and 2020, reflecting an influx of previously vacant condos into the rental market. However, vacant units subject to the tax account for less than 1% of the city's housing stock and the city's rent and housing prices remain

stubbornly high.

The Oakland vacant parcel tax has fared similarly. The tax has generated a few million dollars a year in revenue and has contributed to a negligible uptick in housing availability. City officials note that the number of taxed, vacant parcels is trending downward, suggesting the levy is having its intended effect. Nonetheless, rents and home prices in Oakland have increased since the city introduced the tax.

Even vacancy tax proponents admit the measure has a minor at best impact on local housing availability and revenue generation. Housing experts, like Shane Phillips from UCLA's Lewis Center for Regional Policy Studies, say vacancy taxes marginally increase local housing availability, but are no substitute for new construction.

Name:	Email:	Zip:
Fran Villarmia-Kahawai	fran@lifehousehi.com	96782
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 11:12 PM

Testimony:

I oppose Bill 46 as it is. Why is there a rush to pass this bill? The Council should defer action and wait for the $500,000 feasibility study to be completed next month to provide more accurate data to establish sensible solutions to generate revenue and determine effective ways to deploy funds to help with housing.

Name:	Email:	Zip:
Patricia Shields	starshiplass@gmail.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 11:35 PM

Testimony:

Chair Waters and Councilman Cordero:

First of all, mahalo for allowing me to testify against Bill0046, in part, and support, in part.

I apologize for this testimony not being well-written but I hope you get the gist of what I want to convey.

In going over the history of this Bill, it gives me the impression that there is some urgency in getting it through pretty quickly, and in doing so, many interested parties were not made aware of its existence, eg realtors and condo owners (unless condo owners were informed by their realtors who attended a meeting at the Convention
Center where you, Chair Waters, also attended) or had attended the October Waikiki Neighborhood Board Meeting.

I live on the border of Kakaako and Downtown so I can see all the mostly empty condos that have gone up, the ones still going up and the plots of land awaiting construction. Even though the deal was made to construct "X" number of buildings over a course of time, couldn't that deal between Victoria Ward and Howard Hughes be halted since it's we already have more than enough vacant luxury condos?

At night when I look out my window I don't see much light coming from those condos, so this Bill should apply to most of them. Knowing so many seniors and young families don't have much in the way of housing options, and when $1,200 is now considered the starting point for "affordable", you will start seeing more and more local seniors in the streets and the current version of this Bill doesn't address this.

This reworded tax classification of properties that are vacant or not likely to be longterm residences will not help to ease our problems, so below I have highlighted the parts of the Bill that I feel needs adjusting.

- In looking at the progress of this Bill, why were there 9 people who voted once the Bill was introduced, yet throughout the revisions there were less than 9 votes? Shouldn't the process be consistent and thus, fair?

- SECTION 1: “vacant residential properties” Reads literally VACANT, uninhabited. The word VACANT is specific: EMPTY. For the purposes of this Bill, does vacant mean the unit is always vacant? Sometimes vacant, and for how long a period of time is a condo considered vacant (eg three consecutive months or a few days or weeks at a time).

- About RESIDENTIAL E:
Define “long term residence”

- How can this Bill help address the C&C’s lack of affordable housing if hardly any have been built, and at least one new and one existing building, aren’t fully occupied (check on those under the Michaels Corporation). In some cases, management have engaged in “bait and switch” with regard to lotteries. (Councilman Waters is aware of this).
Who's monitoring these units now, and in the future, especially if the Mayor endorsed some of them? This problem is a lot bigger and more complicated than absentee condo owners, especially in Kakaako, and on Kapiolani Blvd.

Why should “foreign” owners who live here (almost) half the time (six months minus one day), who contribute to the community by by attending church regularly, purchase groceries, get involved in the community center, and help the environment, e.g. making genki balls to add to the Ala Wai canal to clean it up, get lumped in with absentee owners?

If Hawaii property owners have the lowest property taxes in the nation, who’s fault is that and why should responsible, civic minded part-time residents be saddled with the C&C’s failure to increase property taxes? This Bill, as it is currently written, is not the answer and is too general in its wording.

If this Bill, as it is currently written, passed, who is going to monitor or research foreign property owners comings and goings, whether they're in town or not, renting out their units as an Air B&B, or to friends, or locals? Is anyone monitoring them to see who is actually giving back to the community or just letting their unit sit there as an investment? When the Japanese were buying up properties a few years ago (and encouraged to do so) were they charged a higher property tax

because they weren't living here, or was that conveniently overlooked at the time?

How is renting to locals for short periods of time going to help the housing crises? If the owner bought their condo as an investment, there may be a time when he wants to sell (so the tenants would have to move), or wants to stay in his place for a couple of weeks (where would the tenants live until the owner leaves?). How is this Bill increasing the supply of long-term affordable housing? Temporary shelter isn't the answer for locals and not all owners will comply. If they sell, it's not going to magically be re-sold at affordable rates.

Giving foreign investors/condo owners the option to sell would involve dealing with their respective currency exchange to pay this outrageous tax, which means a huge loss if they can afford to keep their unit. If they chose to sell, who could afford them locally with the excess of other unaffordable properties? My dear friend in Waikiki is in this situation and she lives here six months a year, minus one day (per Canada/US rules)! She decided to move here due to severe health issues that are exacerbated back in British Columbia during the fire season; and since she has been here, about 2.5 years now, her health has improved through the humid, salt-air, and she has made many friends at the Waikiki community center and her building. She gives back to the community through her various activities and is active in her church. Because of the time constraints outlined in this Bill, she would have to sell her lovely unit because the conversion of this tax from Canadian to American would hurt her financially. This just isn't right.

How did six months become the cutoff in order to be exempt from the Speculation tax and why penalize someone who would stay longer than allowed but instead, would be penalized for doing so?

What happens to people who are CONTRACTED by the C&C, for example, to work on the RAIL, etc. A person hired for the contract pays the rent but is reimbursed by their company. However, if it's a C&C project (like The Rail), money would eventually have to come from the C&C. This is just one example of how some condo units are used, so would the owner in this case be subjected to the Speculation Tax, too?

RESIDENTIAL E needs to be further defined to take into account the different type of owners and how their units are used and whether their use/lack of use has been tracked since purchase.

Types of owners might be:
- owners who leave the unit vacant for the majority for the year
- owners who rent out their place for short terms periods of time
- owners who live here as long as the US and country of origin, eg Canada, will allow

I apologize for this rambling, late testimony, but I sincerely hope you get the idea that Bill0046, as written, needs to be reworked and be more specific. One size does not fit all.

Mahalo for your attention.

Name:	Email:	Zip:
Natalie Iwasa	iwasajunk@mail.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 11:42 PM

Name:	Email:	Zip:
Jennifer Nakashima	jen808naka@gmail.com	96792
Representing:	Position:	Submitted:
Self	Oppose	Dec 9, 2024 @ 11:46 PM

Testimony:

I will be opposing this bill for these reasons:

1. I bought in Ko'olina because it's a resort area and 30-day rentals are allowed and I don't want that to change. Currently, my home is under a long term rental contract, however I would like the flexibility to offer it as a 30 day rental as it is in a resort area

2. When I evetually retire and live in Ko'olina full time, I want to have the option to rent out my home when I travel the world for months at a time. 30-day rentals will allow me to accomplish my goals and give me and my family stable options.

3. Personal property rights are important to me!

4. We are already getting hit with astronomical HOA/maintenance fee increases due to insurance/etc rates spiking so this tax would be an extreme.Burden on me and my family.

Name:	Email:	Zip:
Mimi Yi	mimiyi808@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 12:58 AM

Testimony:

Most second homes that are vacant tend to be luxury properties. These multi-million-dollar condos in town or waterfront homes are typically beyond the financial reach of regular local residents. As such, a higher vacant home tax is unlikely to benefit the local community or address housing affordability issues in a meaningful way.

Name:	Email:	Zip:
Omar DeLeon	omar.deleon1982@yahoo.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:05 AM

Testimony:

I oppose bill 046.

Name:	Email:	Zip:
David Arakawa	darakawa@lurf.org	96813
Representing:	Position:	Submitted:
Land Use Research Foundation of Hawaii	Oppose	Dec 10, 2024 @ 02:48 AM

Name:	Email:	Zip:
Yee Wong	yeewing@hawaii.edu	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:06 AM

Testimony:

I would like to oppose Bill 46, it's taking our rights away for a home we choose to purchase to have options for any circumstances families may be in.

Why are we continuing to find ways to take away human rights to do what they need to with the HOME they purchased?

Name:	Email:	Zip:
Lori Anne Goto	lori@gotoencore.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:48 AM

Name:	Email:	Zip:
Cori Hamilton	cori@cori-hamilton.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 05:44 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Leslie Bangerter milukas	leslie.a.bangerter@gmail.com	96734

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 05:53 AM

Testimony:

“I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama‘āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai‘i. They intend to come back permanently eventually. Their home is not empty. It still has tutu’s ashes on the shelf, and all their family belongings are there. There’s no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama‘āina, “Don’t come back.” We know others have similar reasons why their home is “empty” but have no exemption.”

Name:	Email:	Zip:
Barbie Hee	barbie@barbieheerealty.com	96814
Representing:	Position:	Submitted:
Honolulu board of realtors	Oppose	Dec 10, 2024 @ 05:55 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Sharon Matsui	wicked0252@gmail.com	96707
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 06:07 AM

Testimony:

I’m not sure why the council keeps trying to get the owners of the Ko’Olina Properties to pay more taxes. I am not wealthy and I am a retired nurse who is a ‘born and raised’ resident of Hawaii. Currently I use the property at Ko’Olina as rental and on the occasion that it’s not rented I use it for myself and my family. I have it rented about 90% of the time. I feel that the council is putting these taxes in place in order for other owners to rent out their properties year round. Maybe what the council should do is have incentives for the owners on the mainland to rent out their units and not punish them.

But really the big issue here is the lack of housing in Hawaii. And the biggest obstruction is the permitting process.

I have a friend who wants to expand her home but it has taken almost two years to get the permits and she still doesn’t have them. If you changed the permitting laws then more affordable housing can be built.

Stop looking for ways to tax the owners and look to solve the real problems that exist. You shouldn’t penalize those that are trying to make a living by renting their property. It is my only income and with increasing insurance premiums owning any property in Hawaii will be impossible. (My HOA fees increased by 60% due to increased property insurance)

And that brings me to another issue the council will have to face. The gigantic increase in property insurance that will be

attached to Condos/townhouses through the HOA fees. Even if you can afford to buy, the HOA fees will be cost prohibitive. This is an issue faced my many states who have experienced disasters. Home ownership not only here but in many states will be impossible if the cost of insuring the home is out of reach.

The council has many issues it needs to address but increasing the taxes on a few property owners is NOT the answer. You need to get your head out of the sand and really look at what is going on in this state. Don't take the easy way out solve the problems that have plagued this state for decades. If we had only put the rail system in when Frank Fasi wanted to because he saw the need years ago we wouldn't be facing the mounting cost of it now as well as the only state to complete the shortest rail system in the longest time.

Thank you for your time

Name:	Email:	Zip:
Richard Williams	willfoam@gmail.com	96818
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:30 AM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Bobbin Tabalno	Bobbin25@gmail.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:36 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Paula Bruno	paulabrunocrs@gmail.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:44 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included,

but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Clarence Kalima	aikue94@gmail.com	96789
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 06:59 AM

Testimony:

I support Non-resident investors with homes they are not occupying being taxed at higher rates and the funds going to support affordable housing for our local families. Hawai'i has the lowest property taxes in the nation, which incentivizes investors to come in, buy up homes, and then let them sit. This would incentivize them to either live in them, rent them out long-term to local residents, or pay the tax so more local people can have homes.

Name:	Email:	Zip:
Benjamin Sadoski	bsadoski@5.unitehere.org	96818
Representing:	Position:	Submitted:
UNITE HERE Local 5	I wish to comment	Dec 10, 2024 @ 07:01 AM

Name:	Email:	Zip:
Kasandra Shriver	kasandra@kasandrashriver.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:06 AM

Testimony:

Thank you for the opportunity to submit written testimony in opposition to Bill 46.

I applaud the efforts of my council member Esther Kia'aina and Council to continue to seek ways to alleviate our housing crisis - but Bill 46 is not the way. From the previous council and committee meetings on Bill 46 and submitted testimony of many industry experts, it is clear that Bill 46 is not ready for passing and implementation.

First, the scope and impact of the bill is unknown. It is unclear exactly - or even approximately - how many properties will be deemed "vacant" under the current version. It is also unclear how much revenue the supplemental tax will generate for collection. However, it is clear from the testimony of the administration that the cost - and the ability - of administrating the assessment, enforcement and collection is totally unknown. I urge the council to wait for the Ernst and Young report before passing an ordinance based on so many unknowns.

Second, council should not be passing bills that will be a target of litigation - litigation that will cost the taxpayers hundreds of thousands or more to defend. For example, in another US jurisdiction, an empty homes tax was found to be faulty as it restricted private property rights by coercing property owners to use their property in a manner that is preferred by the government. There is no question that the previously proposed tax of 1% up to 3% of assessed value (on an Oahu
median priced home that amounts to a penalty of $10000 to $30000 - PER YEAR!) and an unknown amount of tax in the current version is coercive and unjust.

Finally, the council is doing their best to carve out exemptions -- however, too many exemptions create a level of perplexity and confusion that the average resident may find too difficult to navigate. This perplexity and confusion, coupled with the fact that there is only one opportunity per year to make any changes, and the tax is unjust and punitive. The Council knows that there is only one opportunity per year to make changes to exemptions and yet no consideration has been given to residents who purchase or inhabit a home that is subject to this proposed excessive empty homes tax - resulting in a homeowner that would be forced to pay tens of thousands of dollars of punitive taxes for a year or more on a home that is occupied by a resident and/or owner.

This bill must be deferred pending the report of Ernst and Young and further investigation.

Name:	Email:	Zip:
Vernon Young	vernony96789@yahoo.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:19 AM

Testimony:
I oppose this proposed Bill 46. As a lifetime resident to Hawaii, this law will have negative downstream consequences for families here. Bill 46 is a reactive measure of a bigger problem.

Focus should be to build new homes. This will help ease this concern and may bring home prices down. Connecting our islands not only by air but also by ocean will allow our families to work and live between islands.

I appreciate the City Council looking for measures to address this concern but I am concern with the “bigger picture” and “consequences” that will hurt our future generations. Again, I oppose Bill 46. Thank you....

Name:	Email:	Zip:
Ted Kefalas	tkefalas@grassrootinstitute.org	96813
Representing:	Position:	Submitted:
Grassroot Institute of Hawaii	Oppose	Dec 10, 2024 @ 07:59 AM

Name:	Email:	Zip:

Kaety Enos Tsukamoto	Kaetyenos@hawaiilife.com	96825
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 08:03 AM
Testimony: OPPOSE.		

Name: Dawn Young	Email: dawny_hrd@hotmail.com	Zip: 96789
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 08:13 AM
Testimony: I oppose proposed Bill 46. Instead of penalizing long-time Hawaii residents who have worked hard and are fortunate to own homes on Oahu, the focus should be on identifying available properties on which affordable housing can be built. Or look at other options/incentives to provide affordable housing.		

Name: Lurline Johnson	Email: lurline.johnson@gmail.com	Zip: 96797
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 08:21 AM
Testimony: I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.		

Name: Kelly Lee	Email: kellyreports@gmail.com	Zip: 96734
Representing: OSTRA	Position: I wish to comment	Submitted: Dec 10, 2024 @ 08:23 AM

Name: Virginia Dudden	Email: virginia@dudden.com	Zip: 96734
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 08:27 AM
Testimony: Aloha, Thank you for considering my comments.		

I am opposed to Bill 46-24. Penalizing homeowners who choose not to rent or occupy their property fulltime is punitive. Why would you, the City Council, want to hurt people who own property on Oahu?

Enforcement will be difficult and costly. Many privacy issues exist, and they will likely make the bill illegal.

Suggestions:

1.) Tax foreign property ownership at a higher rate.

2.) Truly solve the housing shortage by finding the permitting process. Why does it take a year or more to obtain building permits?

Please vote NO on Bill 046-24.

Name:	Email:	Zip:
Susan Luna	slj214@hawaii.rr.com	96707
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 08:39 AM

Testimony:

This bill would be devastating for some of us. I am 71 and a retired Hawaii DOE employee. I worked for the Nanakuli/Wainae complex, Makaha Elementary and the complex. I have been an owner of a small condo in KoOlina since 2004. This has been my home. If this passes I will be forced to sell and leave Hawaii. Many of us are on a fixed income and are not wealthy at all.

Please consider that some of us would be negatively impacted beyond our capacity to pay.

Name:	Email:	Zip:
Paris Fernandez	pferna3@yahoo.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:55 AM

Testimony:

I oppose this bill.

Name:	Email:	Zip:
Steve McBride	koolina1961@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:10 AM

Testimony:

Retired Hawaiian mason on a fixed income. Detrimental to our future with all the other rising cost.

Name:	Email:	Zip:

Cynthia Rubinstein	cynthiabeachfront@gmail.com	96734
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 09:13 AM

Testimony:

Passing this bill is an EZ out for the City to try to collect funds and would be shot down by the court the same as the attempt to move minimum rental terms from 30 to 90 days and for the same reason, vested property rights of owners.

Why is this council wasting time with illegal bills? Time and effort would be better spent reviving Bill 48 to get rid of the Rez A status of our ENTIRE RENTAL INVENTORY!

THIS-Rez A status is the SOLE REASON FOR OUR NON AFFORDABLE RENTAL HOMES.

The irony of the City itself being the culprit behind the high rents is perverse, especially when the City then tries to attack another arena while quietly setting aside the fake attempt at trying to do the right thing and give landlords a chance of trying to de escalate rents in tandem with de escalation of gouging tax rates. These tactics cause the City to be seen as beyond complicit, and actually the sole cause of 'Non Affordable' housing!

Name: Oh Sook Wilson	Email: mimiHI817@yahoo.com	Zip: 96818
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 09:17 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name: Karen Moon	Email: Karen.Moon@evrealestate.com	Zip: 96701
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 09:18 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name: Robert Lyons	Email: 3081travel@gmail.com	Zip: 96822

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:20 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Leane Horton	leanehorton@hawaiilife.com	96712
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:22 AM

Testimony:

As a Real Estate professional, I OPPOSE Bill 46.

In my profession and with the clients and colleagues I work with, I can tell you with confidence that your intended outcome for the bill will NOT be achieved. This will NOT provide more housing and definitely not more affordable housing for the local community. In fact, it will likely do the opposite and adversely affect the local community.

I strongly suggest you take your time to consider opposing this bill NOW...and go back to the drawing board and figure a different and better, more effective way, to take care of our local community.

Thank you for considering.

Name:	Email:	Zip:
Karen Moon	km20072022@gmail.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:22 AM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
Sharmaine Curtis	cm2hm@hawaii.rr.com	96792

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:26 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
emi fritz	efritz2@gmail.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:30 AM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Damien Waikoloa	damien.waikoloa@gmail.com	96822
Representing:	Position:	Submitted:
Hawai'i YIMBY	Support	Dec 10, 2024 @ 09:31 AM

Name:	Email:	Zip:
Brad Kaneshiro	kaneshirob@gmail.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:33 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Madelyn McKeague	madelyn@hawaiiancouncil.org	96707
Representing:	Position:	Submitted:
Hawaii Housing Action Coalition	Support	Dec 10, 2024 @ 09:34 AM

Name:	Email:	Zip:
Evan Oue	eoue@imanaka-asato.com	96813

Representing:	Position:	Submitted:
NAIOP Hawaii	Oppose	Dec 10, 2024 @ 09:43 AM

Name:	Email:	Zip:
Sebastyen Jackovics	sjackovics@aol.com	96812

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:46 AM

Testimony:

This bill is misguided and won't help reduce rents on Oahu. In fact it will likely be determined by the courts as illegal just as they did in San Francisco. Stop wasting time and instead focus on making it easier to build, modify and create more housing by making the permit process simpler and efficient.

Name:	Email:	Zip:
Francis Van Rafelghem	francisv@betterhawaii.com	96821

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:49 AM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

This already happened when the Residential A property tax was rolled out. Many of our local residents were hit with a tax increase that they were not adequately warned about. The property tax appeal process is an absolute nightmare and not always successful. This tax will do nothing to alleviate the housing problems in Hawaii. The wealthy property owners will find ways to circumvent the tax leaving the more vulnerable local residents to suffer because of a short-sighted and frankly speaking, poorly written bill.

Some of the requirements that need to be met in order to be exempt from the "Empty Home Tax" constitute a complete and utter violation of the Constitution as well as an invasion of privacy.

It is time that our Hawaii politicians learn that not every problem can be solved by raising taxes. They must start looking for viable solutions. Not all investment property owners are wealthy millionaires. Stop demonizing these hard working people.

I would like to suggest that our council members carefully read over the United States Constitution and its Amendments any time they decide to put a Bill forward. It seems that many of them skipped that class in Law School.

Name:	Email:	Zip:
Elaine Chow	elaine.chow@locationshawaii.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:50 AM

Testimony:

Real estate business has more challenges that before,, Oahu real estate already more pricy than many states. I worked with many buyers from Asia and they only come once or twice a year. By passing this law, it will hurt the real estate business very much.

Name:	Email:	Zip:
Jody Libed	libed808@gmail.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:56 AM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant and exorbitant empty homes tax.

Name:	Email:	Zip:
Stephen Devine	sm.sdevine@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:57 AM

Testimony:

Opposed

Name:	Email:	Zip:
Mahealani Ioanis	mioanis03@gmail.com	96822
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 09:59 AM

Name:	Email:	Zip:
Jason Monson	jasonmonson@gmail.com	96825
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 10:02 AM

Testimony:

Dear Council Members,

I am writing to express my enthusiastic support for a bold and substantive Empty Homes Tax Bill 46 FD1 TDST2 (2024) and to urge you to enact this critical legislation. Our housing crisis affects nearly all O'ahu residents and continues to worsen as costs of living climb and more and more residents are forced to move away. This demands bold and decisive action, and this bill could represent the vital step towards addressing these affordability challenges.

As one of the most unaffordable housing markets in the world, Honolulu is in dire need of effective solutions. According to the 2020 US Census, there are over 34,000 vacant homes in our city—homes that could and should be providing shelter to local families. Bill 46 is a strategic initiative to make better use of these properties.

The Empty Homes Tax will incentivize property owners to either rent out or sell their vacant homes, thereby increasing the availability of housing for Oahu residents. This measure is crucial in expanding our housing supply and making it more accessible to those who live and work here.

Moreover, by discouraging the non-resident use of our housing stock, this tax will help alleviate the competitive pressures that drive up prices and rents, making it easier for local residents to find affordable housing options. This is essential for maintaining the social and economic fabric of our community.

It is imperative that 100% of the revenue generated from this tax be dedicated to affordable housing projects and homelessness solutions so that it can make effective and substantial change for our residents. The private market alone cannot meet the needs of our community. We need dedicated investments in affordable housing units and homeless services to ensure that all members of our community have housing they can afford. This dual benefit of increasing housing availability and generating funds for social programs makes the Empty Homes Tax a comprehensive solution to our housing challenges.

In summary, the Empty Homes Tax Bill 46 FD1 TDST2 (2024) is a forward-thinking measure that prioritizes the needs of Oahu's residents. I strongly urge the Council to pass a strong and effective version of this bill and take a decisive step towards a more affordable and equitable housing market in Honolulu. Our housing crisis needs bold action, and this bill could provide the necessary framework to achieve it- if it is not weakened to the point of becoming ineffective.

Thank you for your attention to this critical matter.

Sincerely,

Name: Marguerite Casillas	Email: casimara@gmail.com	Zip: 94702
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 10:07 AM

Testimony:

I oppose this bill as it will not actually help the housing crisis in Hawaii. The people of Hawaii need diverse affordable housing options. This bill will exacerbate inequality by forcing current owners to sell their housing to people who can afford excessive taxation to keep their units vacant, thereby depriving local businesses, charities and churches of income from part-time residents. Resort areas such as Ko Olina and Turtle Bay were never intended to provide meaningful opportunities for affordable housing to Hawaii residents and should be exempted from this legislation.

Name:	Email:	Zip:
Jackie Karns	Jackie.r.karns@gmail.com	96814-4295
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:10 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Mark Pillori	markp@pixi.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:11 AM

Testimony:

oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Huei Shan Chen	cathyshan15@gmail.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:15 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or

owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Shannon Kiser	Smkiser55@yahoo.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:16 AM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Elizabeth Nelson	hawaiilizzie@gmail.com	96744
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 10:16 AM

Testimony:

Thank you so much for voting for this bill. We need to take care of our houseless residents, many of whom are Hawaiian. This bill is not the only answer, but if the funds it generates could actually be spent on those who have no home, it would certainly help.

I like the version FD-1-TDST2 that includes local people. I think this is a step in the right direction. And I implore you to do the right thing and pass this bill.

Thank you so much.

Elizabeth Nelson

Kaneohe

Name:	Email:	Zip:
Shannon Keau	shannon.keau@evrealestate.com	96816

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:17 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Darryl Macha	dmmacha@gmail.com	96797

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:18 AM

Testimony:

I OPPOSE Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested. Please heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Sal Gonzalez	salg514@gmail.com	96734

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:23 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:

Jaclyn Williams	jaclyn@halepunahawaii.com	96706
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 10:23 AM

Testimony:

I OPPOSE Bill 46.

Name: Miao Woo	Email: woomiao@yahoo.com	Zip: 96821
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 10:25 AM

Testimony:

I oppose Bill 46 as it is. If all 2nd home owners are forced to sell their existing properties on O'ahu, they will cease to visit or come less often, reducing tourist revenue. Where did the tax payment go? In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023. What did the City do with that money?

Name: Dale Titcomb	Email: Dale.Titcomb@evrealestate.com	Zip: 96817
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 10:30 AM

Testimony:

I live at 1430 Kealia Drive. I oppose the Empty House Bill 46. As it is being proposed, this bill will hurt our Kupuna that have not filed their property tax exemptions and are not aware of how not filing more documents will cost them. It will also hurt owners that are generaltional homes that are in probate, homes that have multiple family members using their family property, home that are under renovations waiting for permit approvals, homes that have been listed for rental, but have not been able to secure a rental. There are several more very worrisome reasons why I oppose the Empty Home Bill 46.

I beg you to oppopse this bill. Thank you!

Name: Shaila Campbell	Email: shaila@hawaiihe.com	Zip: 96821
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 10:31 AM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home

for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Jessica Hoyt	jessica.l.hoyt@gmail.com	96782-1842
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:32 AM

Testimony:

This is communism. I strongly oppose this. It sounds like the goal is to really get rid of "foreign " homeowners leaving luxury homes vacant when in reality the way this bills stands impacts local families, myself, the parents trying to visit their grandchildren who do not want to turn their property into a rental, generational homes that hold many memories, and so much more.

Simultaneously passing rental laws, requiring 90 day minimums and now trying to force homeowners to become "investors" who are not full time owner occupants at least 6 months. This is WRONG. This is communism. This is unethical and a complete overreach.

This bill needs to pause immediately and other people , locals like, need to be thought of. I STRONLY oppose.

Name:	Email:	Zip:
Gregory Keau	pilikeau@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:36 AM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

I am born and raised here in Kalihi and STRONGLY oppose this bill. It does not help Kupuna or anyone. There is no study showing that this bill will even help. At a minimum, wait for the study to come out.

Name:	Email:	Zip:
Joseph Knittel	joeknittel@hotmail.com	96782
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:37 AM

Testimony:

I heavily oppose this bill and URGE you to pause and reconsider.

I am sure Bill 46 was never intended to hurt local residents, which is why so many "exemptions" are included, but it does NOT even cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." This is disgraceful. We know others have similar reasons why their home is "empty" but have no exemption.

Kupuna and locals will also be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

I OPPOSE.

Name:	Email:	Zip:
Moriah LaScola	moriahfc92@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:41 AM

Testimony:

It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)? I am not okay with this, and I am sure my other residents agree.

I OPPOSE STRONGLY.

Name:	Email:	Zip:
Sueko Gushiken	su.gushiken@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:42 AM

Testimony:

I am 92 years old. If my daughter did not fully explain what the The Empty House Bill 46 was, I would not have understood the impact of how it would affect several kinds of home owners. This bill is decieving to the average home owner and I oppose it since it lacks clarity. Enforcing this bill would be an injustice to home owner statewide.

If you are concerned about the abanndoned empty houses that are a neighborhood nuisance, then create a bill to specifically target those homes to rectify this issue

Name:	Email:	Zip:
Debbie Schatz	debbies@cbpacific.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:45 AM

Testimony:

I STRONGLY oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested. We need that to commit to a change like this so it can be created understanding the impact, implications, and systems that need to be put into place BEFORE restructuring.

Name:	Email:	Zip:
Robert St Onge	michaelplusrob@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:52 AM

Testimony:

I oppose and I will speak in person

Name:	Email:	Zip:
Kobe Takara	kobtak3@gmail.com	95817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:58 AM

Testimony:

My grandma needed care and moved in with my auntie. Her home sat vacant since there were plans for her to move back home. Family stopped by to check on her home and do yard work. It was almost 2 later when the family decided that the home needed to be sold to pay for much more needed care. It took over 8 months to clear out my grandmas 8 bedroom house. Once the house was sold, the new owner was not able to move in for ovet a year due to the slow permit process.

I hope that you will support my opposition to this Bill and oppose the Empty Home bill

Thank you

Name:	Email:	Zip:
Charlotte Tomita	clmlct100@hotmail.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:11 AM

Testimony:

I oppose Bill 46. I am a longtime kama'aina. I grew up in Hawaii and attended and graduated from St. Andrew's Priory. Later I moved to California to work but have always returned to Hawaii numerous times a year to visit and provide caretaking for my parents. A few years ago my brother passed and we sold the family home. I did an exchange into a condo that I now keep for my frequent visits "home". I won't be able to afford this new tax plus the increasing maintenance fees and insurance costs at my condo. I already pay a lot in property taxes with my Residential A classification. I am retired and on a fixed income. So, I will have to sell. This is NOT right nor fair !!

Name:	Email:	Zip:
Chris Frost	frostyinhawaii@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:17 AM

Testimony:

Grew up in Hawaii in public schools from K thru UH. Worked hard for a large local company to raise a family and make ends meet. Bought a 30 day short term rental as part of our retirement plan. You claim you are pressing forward on these plans to help local families, but don't care if a family such as mine, or any fellow American, is hurt by your legislation. No faith in you whatsoever.

Name:	Email:	Zip:
Akino Hayakawa	akinoh@cbrealty.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:18 AM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Marcus Tanaka	changemyoil66@yahoo.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:34 AM

Testimony:

I do agree we need more affordable housing, but this isn't the solution. Homeowners should be free to do what they want with their home.

What's next, take peoples homes away from them if it's vacant for X years?

Name:	Email:	Zip:
Kathleen Funk-Linton	als.islandgirls@hawaiiantel.net	96744

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:49 AM

Testimony:

NO NO NO! I oppose Bill 46 on so many levels.The implementation cost-study of this bill is not completed so we don't even know what/if we will gain vs what it will cost too administer. How can you vote on it before we know what the study shows? Further, Soo many Kupuna & locals will be harmed including my neighbors and friends in Kahaluu who've owned homes for generations or who are just trying to build wealth & a future for their kids. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E. Every property without an owner-occupant exemption, whether used as rental housing or not will automatically be considered an empty home, requiring the owner to opt out & prove that the home is occupied and continue to prove it year after year after year. How many local residents will be caught in this net at one time or another & have to pay the burdonsome tax for a year until they can file their appeal for the following year? Residential A already burdens rental-providing owners with a tax that's nearly 3x the amount of owner occupied tax. Res E is a punitive tax. Needing it is merely a SYMPTOM of the REAL housing shortage issue, not the solution to it. The state needs to let loose of buildable land & make DPP step-up their review periods so that new homes can be timely and cost-effectively built!! If you chase away the multi million dollar owners in Kakaako (who pay higher tax already) it will NOT DO A THING to help provide "regular" housing to "regular' working locals & we'll loose the tax contributions of the more affluent on top of that. This is a bad bill, not well thought out, not yet studied, and not good policy for our local community nor for the housing shortage. Mahalo for your time and your NO vote.

Name:	Email:	Zip:
Stephanie Nonaka	stephanie.nonaka@evrealestate.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 12:18 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
E Tai	est333@gmil.com	96826
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 12:19 PM

Testimony:

I heartily support Bill 46 FD1 - TDST2 because I believe the successful future of Hawaii's rich culture and social diversity depends on assuring that everyday Hawaiians, whether by ethnicity or by residency, can afford housing. So many of my

friends who were born here, and whose families have been here for generations or centuries, have been forced to uproot and begin new lives in more affordable places. This is not only sad for the individual families, it is also a huge loss for Hawaii. Though it may not be immediately obvious, the cultural vibrancy of a place is inextricably tied to the economic diversity of a place.

Millions of viewers celebrated the crowning of Iam Tongi as the top winner of season 21 American Island. He was the first winner from Hawaii and we were all proud because he grew up right here on Oahu. But some of us also took note of a detail of his biography. Although Iam was born and grew up right here on Oahu, he moved at the age of 15 with his family to Washington State and eventually graduated from a Washington high school. We don't know why Tongi's family decided to uproot to Washington, but it is possible and perhaps likely that economics played a role in the decision for the family of 7. What we do know is that with the family's exodus, we lost a world class musical talent and a culturally rich family. In this case, Hawaii was still able to claim some bragging rights because Iam has not forgotten his roots. But what if the talent happened to show up in the next generation of the Tongi family? Then it would just have been a kid from Washington. My point is we don't want to keep losing the most valuable asset Hawaii has which is OUR PEOPLE along with our rich cultural and social diversity.

Economic development can be a good thing. But my career has taken me to regions of the country where I have first hand witnessed some downsides of development as well. I have lived in neighborhoods that have "gentrified" and have been part of the process myself. The brand new sidewalks and buildings definitely look nice, but hiding behind the initial shine is the fact that lots of people are "pushed out." During the process, we don't often notice that loss, but it is a tragic loss of economic diversity and cultural richness. When one wakes up surrounded by countless bland and sterile neighborhoods and surrounded only by socio-economically homogeneous people, it is already too late. The world does not need yet another Bellevue, WA or Battery Park City, NY. We have something much more valuable.

Please support Bill 46 FD1 - TDST2. Protecting affordable housing for everyday Hawaiians is critical for protecting the human diversity and cultural richness that makes Honolulu, Oahu, and Hawaii such an amazing place.

Name:	Email:	Zip:
Heather Lusk	hlusk@hhhrc.org	96813
Representing:	Position:	Submitted:
Hawaii Health and Harm Reduction Center	Support	Dec 10, 2024 @ 12:21 PM

Name:	Email:	Zip:
Jill Paulin	jillpaulin@gmail.com	96712
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 12:31 PM

Testimony:

Aloha Chair Waters, Vice-Chair Kia'aina and Council Members,

I support the intention of the Empty Home Tax Bill, but believe a change is necessary to protect those renting to displaced or transitioning residents.

The current requirement of "Principle Residence" will force landlords to discriminate against those residents that need temporary housing, and are not moving their principle residence. These properties will be considered "empty" in the current Bill language. Although Principle Residence is no longer defined in the Bill, it is generally accepted that "principle" refers to one. It is too risky for the public to leave the interpretation to those enforcing the law. Most landlords will simply choose to not offer accommodation to displaced or transitioning residents for fear of the Empty Homes Tax.

Please add "or temporary" after "principle" so that those needing temporary, furnished housing will be covered. We do not want another event like the Red Hill Crisis or Maui Wildfires leaving our displaced residents without temporary housing.

Mahalo for your consideration,

Jill Paulin

Haleiwa, HI

Name:	Email:	Zip:
Jeff Char	jeffc@betterhawaii.com	96821
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 12:33 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Nancy Copp	nancy.d.metcalf@gmail.com	96789
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 12:34 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year

Name:	Email:	Zip:
Keith Webster	KEITHHAWAII@YAHOO.COM	96744
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 12:48 PM

Testimony:

To: Honolulu City Council

From: Keith Webster

Re: Bill 46 (2024) – IN SUPPORT

I'm writing to support a strong bill 46, the Empty Homes tax. Most native Hawaiians now live on the mainland. Our housing crisis requires us to prioritize our housing for Oahu's people. Our families are being torn apart and our communities are suffering as those who remain work multiple jobs to afford housing. Our adult son moved to the west coast 3 years ago because of the cost of housing in Hawaii. He didn't see a way to build a future given the cost of housing here. We want our family together and the Hawaii economy also desperately needs hardworking people like him.

My employer finds it difficult to fill needed positions even though it is a good place to work. Hawaii's cost of living makes it difficult to find local or even mainland talent willing to live here given the salaries and costs.

We can make a big improvement with an Empty Homes tax. This bill will provide a major incentive for property owners to house local families. This much-needed increase in housing supply is already built, it's just not being effectively used. Those who choose to keep their properties mostly empty will help fund building new affordable housing for our families.

This approach was tested in Vancouver B.C. and found effective. Our housing problem is even bigger. Let's house our people, strengthen our economy and keep our families together.

Respectfully submitted,

Keith Webster

Kaneohe, Hawaii

Name:	Email:	Zip:
Yukiko Yang	yyang@listsir.com	96814

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 12:58 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Mary Duryea	marydduryea@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:05 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested. There are too many unanswered questions about how funds are to be actually spent and on what. Hawaii needs more affordable housing, but a well thought out plan needs to be included in this proposal with 100% of the funds be used to accomplish this goal.

Name:	Email:	Zip:
Stacy Comer	studios1808@gmail.com	96813
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 01:05 PM

Testimony:

I strongly support Bill 046. Please pass this bill immediately.

Name:	Email:	Zip:
Eric Yang	joyrolex7@gmail.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:06 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Rolanda Racoma	RolandaR@betterhawaii.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:08 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Yusaku Inoue	yinoue@listsir.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:09 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Madeleine Greenwald	maddyanderic2@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:13 PM

Testimony:

We recently purchased a home in Kailua with the intention that we will visit several times a year until we retire in 2027 at which time we plan to spend a significant amount of time there. The proposed Bill would impact our ability to keep this house. In addition to our situation, we oppose Bill 46 as it is for a variety of reasons including: fewer tourists resulting in loss of business and fewer jobs. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue. These homes will not help with the housing crisis on O'ahu since many of these are not low income. Instead, O'ahu would be better off collecting property taxes, rental taxes and sales tax (from increased tourists) to help pay for a real housing solution such as affordable housing closer to where people work.

Thank you.

Name:	Email:	Zip:
Kenneth Curtis	kencurtis54@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:24 PM

Testimony:

I oppose Bill 46. This is not supportable - Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Nonsense.

Name:	Email:	Zip:
Paul Kim	kalamak93@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:37 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Josh Stanbro	joshua.stanbro@gmail.com	96816
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 01:45 PM

Testimony:

Aloha Chair Waters and members of the Council,

I am in strong support of an Empty Homes Tax and request your support for Bill 46 FD1 TDST2. I recently spent two years living in Washington DC, trying to secure federal resources for our islands. Washington DC has a vacant homes tax that is 5% and the difference in available housing and lack of empty units is notable. Please do not miss this opportunity to pass a strong, tested policy that equalizes the housing playing field for local residents.

Equity matters. We charge water users at higher rates for higher volumes, recognizing that if wealthy residents desire to use excess resources for pools, for lavish landscaping in a dry areas, etc that is their RIGHT, but it must come at a higher cost given the resource they are denying to others. Why should it not be the same with housing? No one is saying you CAN'T have your snowbird home, or your getaway beach house--but if you want to use extra housing resources you simply have to pay for that privilege.

That is also why 100% of revenue from the tax should be dedicated to affordable housing funding and reform of the tax department to upgrade and automate their collection system to ensure that this tax is applied, enforced, and creates the social good that I have seen with my own eyes in Washington DC. In fact that tax may have been the very reason there were open units for us to rent in DC while we lived and worked there.

Mahalo,

Josh Stanbro

Name:	Email:	Zip:
Laurie Thorson	hphafraud@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 01:51 PM

Name:	Email:	Zip:
Mary Delos Santos	marybetsybithkaulana@gmail.com	96823
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 01:52 PM

Name:	Email:	Zip:
Toshiyuki Saegusa	tsaegusa@listsir.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:06 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Mamiko Ly	mly@listsir.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:09 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Ami Maruki	amaruki@listsir.com	96815

Representing:	Position:	Submitted:
List Sotheby's International Realty	Oppose	Dec 10, 2024 @ 02:10 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Annie McCrea	annie.mccrea@cbrealty.com	96797

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:19 PM

Testimony:

Oppose Bill 46

12/10/24

Aloha Councilmembers,

I am writing to express my strong opposition to Bill 46, as it will negatively impact our real estate industry and, in turn, harm our local economy.

This bill unfairly punishes property owners—especially those who have worked hard to invest in multiple properties—by imposing excessive Real Property Taxes and an additional Empty Homes Tax. Rather than coercing property owners with punitive measures, we should focus on incentives that encourage them to rent out their properties.

For example, one solution could be creating an agency that advocates for and protects landlords' interests. Another approach would involve providing landlords with an additional one-month security deposit funded by the State or City. This deposit could be charged back to the tenant as a tax liability if the tenant's own deposit is insufficient to cover damages, cleaning, removal of junk or personal items, and unpaid rent. Many landlords are left bearing the costs caused by tenants who fail to pay their final month's rent or vacate mid-month, leaving behind significant losses.

As it stands, the Landlord-Tenant Code heavily favors tenants, leaving landlords with few protections against negligent or abusive renters. This lack of support discourages property owners from renting out their homes, opting instead to leave them vacant to avoid these risks. If we want to address the housing shortage effectively, we must focus on making renting a more viable and secure option for landlords.

Furthermore, we cannot overlook the role of the Department of Planning and Permitting (DPP) in exacerbating the housing shortage. Addressing inefficiencies within this department will yield far greater improvements in our housing crisis than the measures proposed in Bill 46.

Bill 46 is not a solution to the housing shortage—it is a misstep that will hurt property owners, landlords, and the real estate market as a whole. I respectfully urge you to vote against this bill.

Mahalo for your time and consideration.

Sincerely,

Annie McCrea, RA □□□ RS-73484 Coldwell Banker Realty

Cell: 808-294-3294 Annie.McCrea@cbrealty.com

Name:	Email:	Zip:
Sharon Smith	ssmithpolk@hotmail.com	96734
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 02:31 PM

Testimony:

This bill is a bad idea and will only drive out middle class owners like me. I agree that something needs to be done to create more affordable housing, but this will not help. This bill will hurt average people like me who have owned property on Oahu for decades and whose family lived here. In 2017, my job transferred me to the East Coast and I rented my home while I was gone with the intention of returning upon retirement. I did retire but, due to the increased cost of living, I went back to work to the East Coast based job that allows me to telework from Hawaii for approximately 4 months a year. Sadly, my elderly mother developed dementia during the pandemic and is living with my sister in Maryland and I feel it is my responsibility to assist my sister with care as much as possible. For the foreseeable future I am stuck in a situation where I can't be here for over 6 months of the year. If this bill passes, I will be forced to choose between helping my elderly mother as frequently or selling my residence because I am not one of the wealthy investors who bought a multimillion-dollar condo just to park money in it and never live it. Why is the state allowing so many luxury condos to be built that the average person could not afford to buy or even rent? Why has the local government never made a serious effort to make affordable development on Oahu a requirement or attractive to developers? That should be the first step not this bill.

Name:	Email:	Zip:
Bixia Lin	bixialin21@gmail.com	96817
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 02:32 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income

tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Marisa Nguyen	mypillbuggy@gmail.com	96834
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:43 PM

Testimony:

Please oppose Bill 46 - the empty homes bill. This bill will diminish the quality of life by promoting short-term rentals. It will not provide more housing for low and moderate income families as intended. A San Francisco judge ruled against a similar law ruling that it is unconstitutional to force homeowners to rent their properties.

Name:	Email:	Zip:
Ross Isokane	isokane@gmail.com	96813
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 02:44 PM

Testimony:

I strongly support the Empty Homes Tax, specifically BILL046(24), CD2, PROPOSED FD1 - TDST2

Councilmembers, please act now to help the people of Hawai‘i who have been suffering under this crisis (many who own ZERO properties and likely never will and are getting crushed by impossibly unaffordable prices and rents). In a dire crisis like this, we need bold leaders who are willing to step up to be problem solvers (and not solution blockers). You’re our only hope.

Name:	Email:	Zip:
Jeff Gilbreath	jeff@hawaiiancommunity.net	96795
Representing:	Position:	Submitted:
Hawaii Community Lending	Support	Dec 10, 2024 @ 02:46 PM

Testimony:

Aloha Councilmembers, I am writing on behalf of Hawai‘i Community Lending, a nonprofit community development financial institution, to strongly support the empty homes tax and Bill 46.

In 2020-2021, I personally served as the principal for the Maui County Affordable Housing Plan. With a team of 19 community development and housing experts, we determined that Hawai‘i has the lowest property tax rates in the nation. With such low property taxes in such a desirable location, we have seen the results: offshore investors and real estate corporations come in and buying properties - mostly with cash - not to live in the homes, but to increase their profit. At the same time, our community members struggle to find any housing we can afford. We feel the impacts of this imbalance in our access to food, health, financial security, and a home - all while we work 1, 2, 3 jobs to afford to live. With the analysis we completed as part of the Maui County Affordable Housing Plan, it is clear that not only would a tax on investors and

corporations and their 2nd, 3rd, 4th, or 5th homes raise significant revenue for the City and County, but those funds could - and should - be used strategically to ensure our local people have at least 1 home.

As we think about the role of public policy in addressing our housing crisis, our organization strongly believes the needs of the residents of the City and County of Honolulu should take precedence over the needs of offshore investors and real estate corporations. Please help stand in support of the residents of the City and County of Honolulu. Pass Bill 46. Mahalo for your time, leadership, and consideration.

Name:	Email:	Zip:
Mark Stewart	dsamark001@aol.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:51 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Charles Garrett, Jr	chuck.garrett@mac.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 02:55 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Chloe Miyashiro	chloe.miyashiro@evrealestate.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:07 PM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Dale Fukushima	dale.fukushima@evrealestate.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:10 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Cathy Matthews	cathymmatthews@gmail.com	96797
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:22 PM

Testimony:

I strongly oppose Bill 46 in its current form and urge the Council to defer taking any action until the $500,000 study, set to be completed in January, has been thoroughly reviewed. As Budget Director Andrew Kawano has emphasized, this study is critical to providing more accurate and reliable data for informed decision-making.

Frankly, I find it deeply troubling that the Council would consider moving forward on such a significant matter without waiting for the results of this substantial investment of taxpayer dollars. Spending $500,000 on a study only to disregard its findings before making a decision is both irresponsible and disrespectful to the taxpayers who fund these efforts. It raises serious questions about the Council's commitment to fiscal responsibility and evidence-based policymaking.

Moreover, without the study, the basis for key figures such as the estimate of 11,000 homes and $189 million in projected revenue is entirely unclear. There's no way to verify the accuracy of these numbers or assess their implications without the data this study is expected to provide. Acting prematurely not only undermines public trust but also risks costly mistakes that could have been avoided with better information.

I am disappointed that the Council would be so cavalier with a half-million dollars and with decisions that could have far-reaching consequences for our community. I urge you to delay action on Bill 46 until the study is complete, reviewed, and its findings are fully understood. This is the only prudent and responsible path forward.

Name:	Email:	Zip:
Rachel Johnson	rachel.johnson@uvm.edu	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:29 PM

Testimony:

Bill 46 is terrible. It will not improve the housing shortage to force homeowners to rent their homes. A similar bill in San

Francisco was ruled unconstitutional.		
Name: Stanford Carr	Email: scarr@stanfordcarr.com	Zip: 96813
Representing: Stanford Carr Development, LLC	Position: Oppose	Submitted: Dec 10, 2024 @ 03:31 PM
Name: Stephanie Chan	Email: STEPHANIE.CHAN@locationshawaii.com	Zip: 96815
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 03:35 PM
Testimony: I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.		
Name: Christina Lopez	Email: mcsvlopez@gmail.com	Zip: 96792
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 03:36 PM
Testimony: I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes		
Name: Chiyoshi Hansen	Email: chiyoshihansen@hawaiilife.com	Zip: 96825
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 03:39 PM
Testimony: There are various reasons the property is vacant on Oahu. This bill cannot address all situations in a fair manner.		
Name: Margaret Callahan	Email: margeacallahan@gmail.com	Zip: 96701
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 03:49 PM
Testimony:		

I oppose Bill 46 as it stands. I don't believe you are meaning to hurt local residents, which is why you thought of 17 exemptions, but it still doesn't account for everyone's situation. For instance, my husband and I, who are 90 and 83, are considering moving to the mainland to be closer to our grandchildren and great-grandchildren. We'd like to spend precious time with them while we're still able to enjoy life together.

Hawaii is our home, and it always will be. It's where we'll eventually be laid to rest. We don't want to sell our home—what if we don't enjoy living on the mainland or it doesn't work out? Even if it does, this bill would force us to count every day, plan every visit, and shape our lives around avoiding this tax.

People's lives are complicated, and no list of exemptions can capture all the different circumstances out there. In the end, I fear this bill will hurt more local residents than it helps. And for what? We're not even certain it will make a meaningful difference in addressing the housing shortage.

Name:	Email:	Zip:
David White	hawaii@acadassoc.com	96731
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:52 PM

Testimony:

Esteemed members of the legislature, thank you for the opportunity to present my perspective on this bill. My name is David White and my wife and I have been coming from Oakland California with our children to Kuilima Estates in the North Shore for over a decade. We fell in love with Oahu and the North Shore, and started coming at least once a year, more when we could. In addition to the weather and the beaches we loved exploring the towns, shops, restaurants, and roadside stands. We always made a point of stopping at Leonard's for malasadas when we land, and then hit Ted's pie shop on our way to where we are staying. Over the years as we started thinking about what retirement might look like, without hesitation we both very much want to move to the North Shore permanently. We spent 2 years looking at waiting for the perfect palace and finally we had the opportunity to buy a wonderful condo at Kuilima Estates. We do get to come several times a year, but what makes it viable is the fact that we are able to have it as an STR when we are not there.

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested. Furthermore, this will inevitably lead to a loss of business, fewer tourists, fewer jobs, less construction and therefore less property tax revenue and less income tax revenue. This is NOT what Oahu or the North Shore need right now. A taxing mechanism already exits for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Thank you very much for your thoughtful consideration of our request to not move Bill 46 forward.

Thank you,

David and Lisa White

Name:	Email:	Zip:
Jose Lopez	jlopez452003@yahoo.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 03:56 PM

Testimony:

My family and I love Hawaii. We have been coming to Oahu 1-2 times a year since my wife and I got married in 2003. All my brothers live in Oahu which gave us more reason to visit. Because of this we ended up purchasing a home in Oahu so we can be closer to our Ohana. Having a home in Oahu, we have been blessed to be able to come 10-12 times a year. However because of the proposed bill we feel that this will cause us to sell our home on Oahu. Please note this home was never purchased as an investment property. We have been investing in local businesses to maintain and care for our home which adds to the local economy. Our dream has always been to live in Hawaii and by purchasing this home we got one step closer to fulfilling this dream as my wife and I plan to move from the mainland to Oahu in the next few years as my daughter plans to attend the University of Hawaii. Passing this bill will penalize those that are planning for their futures and wanting to be closer to their family that already live in Oahu. In summary, I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue and local business and trade revenue will suffer as well.

Name:	Email:	Zip:
Haylin Dennison	haylin@spilltheteacafe.org	96813
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:10 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We’re facing a dire housing crisis across O‘ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Evan Weber	evan@our-hawaii.org	96734
Representing:	Position:	Submitted:
Our Hawai'i	Support	Dec 10, 2024 @ 04:10 PM

Testimony:

On behalf of our 38,000 members and supporters from across the paē 'āina, we urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed.

While this bill won't solve our housing crisis on its own, it can help stop the bleeding, and it's an important tool in our toolbox to take our communities back. Let's keep Hawai'i, Hawai'i by keeping our people here and keeping our communities whole.

Name:	Email:	Zip:
Camille Rodrigues	rodrigues.c08@gmail.com	96744
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:14 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
SCOTT SUTHERLAND	scottjksutherland@gmail.com	96817
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:14 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and

homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Maria Zitney	mariaaloha7@gmail.com	96734
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:16 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Mahalo for taking action, and more soon!

Maria Zitney

Name:	Email:	Zip:
Dawn Kayano	dawn@cbrealty.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:21 PM

Testimony:

I oppose Bill 46 in its current form due to its inaccuracies and potential negative impacts on local residents. The estimates for affected homes and revenue are unreliable, and the proposed exemptions could create a burdensome and error-prone process for property owners. I urge the Council to defer action on this Bill. Thank you for your time.

Name:	Email:	Zip:
Alana Hart	arkeis07@gmail.com	96818
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:23 PM

Testimony:

Aloha, I am a renter on O'ahu and I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. More specifically, we suffer from an AFFORDABILITY CRISIS in more

than just homes and rents, but this tax bill could help avoid weathly interests taking advantage of our housing market and leaving people without recourse.

The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Please please please, do not heed the real estate lobbists. If we want a sustainable and livable economy in Hawai'i that works for residents, we need to close these loop holes and tax empty homes.

Name:	Email:	Zip:
Gregory Crawford	kele010@gmail.com	96813
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:23 PM

Testimony:
I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We’re facing a dire housing crisis across O‘ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Angala Torresin	angalatorresin@gmail.com	96792
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:27 PM

Testimony:
I support taxing empty properties to improve the housing crisis by allowing local people rebt ir but those properties and to generate income to used in assisting families in housing crisis.

Name:	Email:	Zip:
Melody Rutherford	melodyusa@gmail.com	96792
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 04:29 PM

Testimony:

A far more effective proposal is to use the manpower and funds to be allocated to the Empty Home Tax to FIX THE DPP and STREAMLINE the ADU process instead. The City can inspect ADU properties to their hearts' content without legal challenges, as ADU property owners will have committed to renting the ADUs per their DPP permit agreement. In contrast, owners of unoccupied homes purchased their properties for reasons other than renting and have not intended to be landlords.

Name:	Email:	Zip:
June Freundschuh	junebiz@hotmail.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:29 PM

Testimony:
I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
david derauf	dderauf@kkv.net	96819
Representing:	Position:	Submitted:
KKV	Support	Dec 10, 2024 @ 04:29 PM

Testimony:
I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. History will remember this vote. It is the beginning of much needed work to right the critical housing shortage that threatens the core of our Island communities. Please VOTE YES.

Name:	Email:	Zip:
Mario Lopez	melopez898@gmail.com	96792
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:32 PM

Testimony:
I oppose this bill. I think this is a bad idea and in my opinion this bill will have negative impact to Oahu.

Name:	Email:	Zip:
Donald Addington	addingtond07@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:33 PM

Testimony:

Opposed		
Name: Roberta Foster	Email: hawaiibobbie@gmail.com	Zip: 96826
Representing: Self	Position: Support	Submitted: Dec 10, 2024 @ 04:34 PM
Testimony: I support passing Bill 46 FD1 TDST2 with the proposed amendments by Council member Tyler Dos-Santos Tam. This is one solution to help deal with our housing crisis. The revenue from an Empty Homes Tax could fund housing development. Mahalo.		
Name: Kelly La'a	Email: kellylaa@gmail.com	Zip: 96734
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 04:42 PM
Testimony: I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.		
Name: Sunny Lee-Oshiro	Email: Sunnyoshmyrealtor@gmail.com	Zip: 96782
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 04:42 PM
Testimony: I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?		
Name: Joyce Tsubota	Email: joycetsubota@gmail.com	Zip: 96734
Representing:	Position:	Submitted:

Self	Oppose	Dec 10, 2024 @ 04:43 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Shozo Kurokawa	skurokawa@hawaii.rr.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:44 PM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
Timmy Borsch	timborsch@yahoo.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:53 PM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Though many exemptions are included, it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

And then there are the legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

There is also a lack of transparancy. If the bill is passed, where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? 100% of the revenue should be allocated like in Vancouver. Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. At the very lease, should'nt the Council defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested?

This is not well thought out legislation and is more akin to the newly proposed Major League Baseball rule change, penned as "The Golden At Bat". Gimmicky, unnecessary, and very misdirected.

Name:	Email:	Zip:
roger epstein	repstein10@gmail.com	96821
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:55 PM

Testimony:

The unused apartments that were allowed to be built through thoughtless planning need to share in the terrible costs that have transpired to our community. This bill will help mitigate this cost, and should be adopted.

Name:	Email:	Zip:
Annette Jang	annettejang@yahoo.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:55 PM

Testimony:

I oppose this bill for several reasons as I believe it will hurt the existing economy and will not necessarily address the concerns for affordable housing for students and seniors. Taxing vacant homes does not result in more affordable housing. Who is to say that the impact of the higher taxes would not be passed to the renters in the form of higher rents? It will also result in loss of business, less tourists, less jobs, less construction and less local business support as current homeowners invest in the local business and economy to maintain and care for their homes. A lot of homeowners will be forced to sell and some will cease to visit. Given Hawaii's already high home prices, how does the proposed bill ensure it doesn't discourage potential buyers and investors who are crucial to keeping the housing market active and sustainable.

This bill will ultimately hurt the existing economy and still will not provide additional affordable housing.

The other concern is the legal implications this bill may bring. How does this proposed vacant property tax reconcile with homeowners' constitutional rights to use their properties, including leaving them vacant, renting them out, or designating them as secondary homes? How will the bill address the potential discrimination against less wealthy property owners who may struggle to afford the proposed tax, particularly those in the low to middle class. Doesn't the proposed vacant property tax unfairly discriminate against and target a very specific group of homeowners, placing undue financial and regulatory burdens on them simply because their properties may be temporarily unoccupied, regardless of their individual circumstances or intent? Also it's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)? There seems to be a lot of unanswered questions but a quick push to get this passed without thorough studies and considerations on the all impacts to the citizens of Hawaii and the overall economic implications to the local economy.

Name:	Email:	Zip:
Laurie Thorson	hphafraud@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:57 PM

Name:	Email:	Zip:
Kathleen Saul	kathleen.m.saul@gmail.com	96707
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:57 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. O'ahu is full of vacation rentals and "investment homes" during a dire housing crisis. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Roarke Clinton	roarkeclinton@gmail.com	96734
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 04:58 PM

Testimony:

Testimony in Strong Support of Bill 46 FD1 TDST2:

Building Resilient Communities Through Fair Housing Policies

Aloha Chair Waters, Vice-Chair Kia'āina, and members of the Honolulu City Council,

Imagine this: It's the year 2034. The Honolulu skyline glimmers with luxury towers, but neighborhoods once filled with vibrant, multigenerational families are eerily quiet. Thousands of homes sit empty, while families struggle to find shelter. Teachers, nurses, and kūpuna have left the islands, forced out by skyrocketing housing costs. Homelessness has surged, and the aloha spirit that defines Hawai'i feels like a distant memory.

But this is not inevitable. It is a future we can prevent with bold action today. Bill 46 FD1 TDST2 is a critical step toward restoring balance in our housing market and prioritizing homes for people, not profits.

The Empty Homes Problem

Today, over 35,000 homes and apartments on O'ahu sit vacant. These properties, often held as investments by non-residents or corporations, remain unoccupied while local families are priced out of the housing market. Meanwhile:

• 13% of housing units on O'ahu are owned by individuals who do not live in Hawai'i.

• 8 in 10 renters in Honolulu spend over 30% of their income on housing, a level that leaves little for other necessities.

• Median rents for a one-bedroom apartment in Honolulu have skyrocketed to $2,100—far above the national average of $1,600.

By taxing empty homes, we can bring these properties back into use, increasing the supply of housing, stabilizing rents, and generating much-needed revenue for affordable housing initiatives.

The Benefits of Bill 46 FD1 TDST2

An Empty Homes Tax is not just a solution—it's a proven policy that has worked in other cities:

• In Vancouver, a similar tax generated $38 million in its first year, while putting hundreds of homes back on the rental market.

• Here on O'ahu, a 3-5% tax on empty homes could generate between $183 million and $305 million annually for affordable housing and homelessness prevention programs.

Council member Dos-Santos Tam's proposed amendments are essential to closing loopholes and ensuring the tax's effectiveness. With these changes, Bill 46 will help reclaim thousands of homes for local residents, reduce housing costs, and create a fairer, more sustainable housing market.

While You're At It: Addressing Military Housing Distortions

While empty homes are a significant driver of Hawai'i's housing crisis, another market distortion deserves attention: the impact of military housing stipends.

Military personnel receive Basic Allowance for Housing (BAH) far exceeding what most local families can afford. For example:

• An E-5 service member with dependents stationed in Hawai'i receives over $3,000/month in BAH—well above market rental rates.

• This incentivizes landlords to cater exclusively to military tenants, inflating rents and sidelining local workers.

To address this issue, the Council could consider implementing a tax on property owners who accept military housing stipends, particularly at inflated rates. This would:

• Discourage Rent Inflation: By reducing incentives for landlords to chase military rents, the market could stabilize for local families.

• Generate Revenue: A tax on these rentals could provide additional funding for affordable housing initiatives.

• Level the Playing Field: Prioritize housing access for local residents, ensuring they are not outbid in their own communities.

A Call to Action

Bill 46 FD1 TDST2 is an urgent step toward addressing the housing crisis on O'ahu. By taxing empty homes and exploring additional measures to curb market distortions, we can reclaim our neighborhoods, stabilize our housing market, and ensure a future where local families thrive.

Let's act boldly today to protect the aloha spirit for generations to come.

Mahalo nui loa for your leadership and dedication to this critical issue.

Me ke aloha,

Roarke

Name:	Email:	Zip:
Vera Wang	veraw@betterhawaii.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 04:59 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support

100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
Lois Langham	llangham7@gmail.com	96814
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 05:03 PM

Testimony:

We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents.

Name:	Email:	Zip:
Lishan Chong	lishan@aol.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 05:05 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Abe Lee	abelee1948@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 05:09 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
GALEN FOX	galenwfox@gmail.com	96813
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 05:12 PM

Testimony:

Please, please support the language in Tyler Dos Santos-Tam's Floor Draft -- Bill 46 FD1 TDST2. It strengthens the bill that came out of the last budget committee hearing. We need, should have, a strong Empty Homes Tax that will house local people. THIS A HOUSING CRISIS WE ARE LIVING THOUGH, AND YOU FOLKS ARE OUR SAVIORS.

Mahalo and aloha,

Galen Fox

Name:	Email:	Zip:
Liane Freitas	LianeFreitasRealtor@gmail.com	96734
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 05:14 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Jocelyn Negranza	Jocelyn.Negranza@gmail.com	96813
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 05:20 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing

Name:	Email:	Zip:
Kristen Ogawa	KWIPPY@GMAIL.COM	96707
Representing:	**Position:**	**Submitted:**
Self	I wish to comment	Dec 10, 2024 @ 05:22 PM

Testimony:

Aloha Honolulu City Council members. We are a local family that moved from the islands due to our federal and military jobs, however we were blessed to be able to keep our property in Koolina which we have continually leased out to tenants. It became increasingly difficult to rent to long term tenants due to damage and lack of rental payment at times, especially

during COVID. We restructured our rental type to a 30 day fully furnished rental which is permissible due to the zoning for short term rentals in Koolina. We have never gone longer than a month or 2 without a tenant, however increased HOA fees (surplus of $500+ a month) will cause us to have to raise the monthly rent possibly causing a 6 month vacancy. We do not use this property as a vacation rental for our personal use rather a place for people on the island to live in month to month. We pay all necessary GET and TAT and barely make enough to cover our mortgage and expenses with the rental income. If we are taxed at the vacancy tax rate, it would crush us financially. We only own this property in Hawai'i and the current property we have primary residency here in Colorado. We plan to keep the Koolina property for retirement or to pass to our children. Please reconsider passing Bill 46 as this would eliminate our and many others' "bread crumbs" home!

Name:	Email:	Zip:
Andrea DeMauro	demauro_a@yahoo.com	96789
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 05:24 PM

Testimony:

I support this due to the shortage of housing of for residents here.

Name:	Email:	Zip:
B. A. McClintock	808redahi@gmail.com	96814
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 05:24 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We’re facing a dire housing crisis across O’ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Maria Negranza	MariaNegranza808@gmail.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 05:24 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn’t go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director’s advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and

the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing

Name:	Email:	Zip:
Alexander McNicoll	akdmcnicoll@gmail.com	96792
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 05:50 PM

Testimony:

Aloha,

I strongly urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents.

Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed.

I urge you to please pass this urgently needed legislation.

Mahalo,

Alexander McNicoll

Name:	Email:	Zip:
LORI ANN MIZOSHIRI	lbmizoshiri@gmail.com	96797
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 05:57 PM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
Joe Katz	katzj359@gmail.com	96786

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:00 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
erica willeford	ericahollywilleford@gmail.com	96791
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:02 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Rene Dizon	mike.dizon07@gmail.com	32578
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:02 PM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
Monica Kennedy	monnistar@aol.com	92647
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:03 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Allen Chang	mixeddoggy@hotmail.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:08 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Joshua Horita	jhorita@horitarealty.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:08 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Diane Takara	dmtakara@gmail.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:09 PM

Testimony:

How about protecting the rights of local real estate investors and real property right?. Every owner is in situations that you don't know about! How can you pass this bill, city council?

Name:	Email:	Zip:
Berton Hamamoto	Berton@pro808.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:10 PM

Testimony:

I'm a real estate broker/owner with over 40 years experience and whose company manages over 1500 rental properties on Oahu.

I oppose this bill because I fear there will be unintended consequences should this bill go into effect. From reading this Bill, it looks like you are targeting homes owned by non-resident high end buyers. On Oahu, our market is much different than the neighbor islands. We do not have a large segment of inventory that is owned by non-locals. The Oahu home market is a predominately a locally traded market where locals are buying and selling to other locals. I seriously doubt this bill will create any significant inventory as you THINK and HOPE to create. What it will probably do is chase away out of state buyers who want a 2nd/vacation home on Oahu. These are your Japanese, Canadian, Australian, Korean, and Chinese buyers. Most of these are wealthy buyers so they own high end properties and not your $500,000 condo unit. I fear this bill will force them to sell their properties and chase away any future buyers from looking at Oahu properties and shop elsewhere. I see a lot of students who are in favor of this bill but they won't see this inventory on their list of possible rental units because if the owners choose to rent their homes out, the rents won't be anywhere close to what they can afford. Most would sell because what they want is a place they can own and use several times a year for use by family and friends. Losing outside money coming into the state is only going to hurt our Oahu economy and chase away part time residents who bring money into our island so I definitely think this is a bad bill!

Name:	Email:	Zip:
Marie Dotzler	marie.dotzler@evrealestate.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:14 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
David Shizuma	kawikasmail@gmail.com	96744
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 06:14 PM

Testimony:

Aloha Councilmembers,

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill.

This bill will help with the housing crisis we are facing and can help with the housing supply for local residents. Also, revenue from this tax could fund housing development. While some suggest that there are situations where it is acceptable for homeowners to keep their empty and yet not get taxed more, in these times I do not believe this to be true.

There are many dependable folks looking for homes to rent for themselves or their families. There are many in rough family situations where having a place to rent is desperately needed, yet they cannot find or afford one because these empty homes are simply not being rented. This is heavily contributing to the housing crisis and this Empty Homes tax could be a solution. Mature and dependable residents who are divorced, widowed, or simply crowded in a multigenerational home, looking for a place to reside could greatly benefit from this tax. There is simply no reason a home in Hawaii should be sitting empty.

Those who will suffer from this will be those investment owners who are buying homes in Hawaii as investments. Those are the ones we should be taxing and thus this tax makes sense. Please help our people, the residents of Hawaii, with the housing crisis and pass this tax.

The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Yumi Suzuki	blue.bear.lani@gmail.com	96782
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:17 PM

Testimony:
I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Norman Chen	pinyao.chen@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:17 PM

Testimony:
I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase

Name:	Email:	Zip:
Dana Fabiankovicova	dankafabi@yahoo.com	96744

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:17 PM

Testimony:

The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Thank you!

Name:	Email:	Zip:
Audia Crawford	audia.levy@gmail.com	96706

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:17 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Julia Estigoy-Kahoʻonei	jestigoyk@outlook.com	96778

Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 06:19 PM

Testimony:

I urge our leadership in government to support this bill. With the housing crisis as it stands today, it should be obvious that we discourage people from outside our islands to buy property that is not their primary residence and have it remain vacant for a large portion of the year. We need to house our local folks. Why are we catering to outsiders and not taking care of those who reside here, those to live call Hawaii home, those who are invested on this ʻaina. If we can not stop outsiders from buying property, we need to tax them at the highest bracket possible to discourage them. Our islands should not be a place for "vacation" homes or second homes or air b & bʻs that draw in tourists, this island should be a place for locals and Hawaiians to live a decent life here because they will be the stewards of this fragile place, not wealthy home owners who can afford second, third properties who have no investment in the community. TAX EMPTY HOMES

NOW and TAX them HIGH!!!

Name:	Email:	Zip:
Joanne Nishihara	jnnishihara@gmail.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:21 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption. I firmly will oppose this bill and hope our lawmakers look elsewhere for increases in taxes. Perhaps from foreign owners or people in the extreme upper tax brackets.

Thank you for the oppurtunity to voice my concerns.

Name:	Email:	Zip:
Michael Koochi	michaelkoochi@gmail.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:21 PM

Testimony:

I oppose this bill 46

Name:	Email:	Zip:
Lauren Koochi	itshamshire@yahoo.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:22 PM

Testimony:

I opposed this bill 46

Name:	Email:	Zip:
Robert Larwood	southshoreview@charter.net	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:27 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included,

but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Kristopher Bjornson	kristopher.bjornson@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:30 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
ALVIN GOZUN	ab_gzn@yahoo.com	96797
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:32 PM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Mele Bjornson	melebjornson@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:33 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The

Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Drew Bjornson	drewbjornson123@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:35 PM

Testimony:
I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Harry Bjornson	keolani002@gmail.com	96717
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:37 PM

Testimony:
I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Linda Rosen	ljanrosen1@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:39 PM

Testimony:
I oppose Bill 46 as it is. Legal challenges. It is uncertain whether Bill 46 will hold up in court due to serious concerns related to the measures constitutionality. Recently, a similar measure was overturned in San Francisco. Is the city and county of Honolulu prepared to defend this in court? Are taxpayers OK with paying the prevailing party's legal fees (like we recently had to pay for the short-term rentals lawsuit that the city lost)?

Name:	Email:	Zip:
Jordan Queja	jordsq@outlook.com	96797
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:40 PM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Jeffrey Ahn	theahn2003@gmail.com	20155
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 10, 2024 @ 06:45 PM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver. Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

I also oppose Bill 46 as it is. Who wants to leave their home empty? Finding a responsible renter takes time. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu because of this bill, they will cease to visit or come less often, reducing tourist revenue. It will take longer to find a responsible renter.

Name:	Email:	Zip:
John Stefan	johnwstefan@gmail.com	96734
Representing:	**Position:**	**Submitted:**
Self	Support	Dec 10, 2024 @ 06:45 PM

Testimony:

Aloha,

Iurge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We’re facing a dire housing crisis across O‘ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Best Regards

John Stefan

Name:	Email:	Zip:
Summer Teruya	srteruya@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:46 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Harry Teruya	hkteruya@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:48 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Barbara Teruya	boandharry@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:49 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Lawrence Moody	moodylarry2@gmail.com	96707

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:51 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Jennifer Andrews	Jennifera808gh@gmail.com	96701

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:52 PM

Testimony:

I am writing in opposition to Bill 46 CD1, which seeks to establish a new tax class of up to 3% on the tax-assessed value of vacant residential properties. Chair Waters is pushing this through for his personal agenda and the public has no idea why. 6 years since this was first introduced...6 years... and TW nor CC has created any plan of action that would actually create more housing. This EHT will not create housing for locals. DPP needs to be overhauled. Entitlement processes and bureaucracy has caused delays in housing projects upwards of 20 years. Inflation has caused prices to skyrocket. Homes that were originally to go on market in the $300K price range ends up starting at $900K because the officials do not understand simple economics of Time Money Value. Never has DPP nor CC nor the Mayor's administration reached out to the public, developers, or Realtors on how to address housing needs and opportunities. More outreach has been done for the rail - yes, for all 6 riders - on the design of the stations. What about TOD? How about adaptive reuse? What happened to Bill 7 - oh, they are still waiting on permits...There are non-important ag lands that can be converted into housing. Move dirt. Not your mouth.

Reasons I am opposed to Bill 46 1. The bill restricts private property rights by coercing property owners to use their property in a manner that is preferred by the government. This is likely to spark lawsuits like the one that was just decided in San Francisco in favor of the plaintiff homeowners. 2. The scope and impact of the bill is unknown. How many properties will be deemed "vacant"? How much revenue will the supplemental tax collect? What is the cost of administration for assessments and collection? Where are the vacant properties located? The City Council should wait for the Ernst and Young report before passing a law based on so many unknowns. The Director of BFS has testified numerous times that there is no projection on revenue and the current system is not capable of the additional processing that would be required. 3. The bill in its current form has too many exemptions that create confusion. This confusion may encourage property owners to skirt the rules to avoid punitive supplemental tax bills. Mimicking the dedication rules does not equate to RPAD's ability to process each exemption faster as dedications are eligible for home exemptions, which is the primary purpose of obtaining the dedication. Properties with a HE are not subject to EHT. When there are that many exemptions, there needs to be a transparent pause on what this bill is actually about and what City Council aims to achieve. 4. I urge City Council to complete the survey from Ernst & Young to build policy on factual data pertinent to Honolulu. The City approved the report at the cost $500,000 taxpayer dollars. CC could have helped a family purchase a home with that

money - instead it will more government waste as TW, Weyers, and Cordero rushes this through. Strong arming anyone? Why is the City Council in a rush to pass a bill when there is no solid objective or action plan in place, let alone data to base the bill on. With only 20% of the revenue to be allocated towards housing and homelessness, the City has not presented information on how the additional 75% of funds deposited into the general fund is to be spent. 5. The EHT will not result in the affordable housing supply needed. A majority of the homes that would fall under the EHT are the multi-million dollar condominiums in the Kakaako and Metro-Honolulu areas, Koolina and North Shore resort areas. This is not the type of housing stock that Oahu residents needs. There is no plan as to how the revenue will be spent, when, where, and who would be eligible for City funded housing. The E&Y Report should be completed and this matter be deferred until the time the report has been distributed to the public for review. 6. CD2TW submitted does not state a rate for a new empty homes tax class, there is no requirement for the City to set a minimum or maximum rate and when it would be in effect. This is problematic and a new tax class with no rate set. Based on the supplemental tax proposed, a home valued at $1.5 million could be taxes anywhere from $17 to $60 per thousand that's almost a 600% increase from Res A Tier 2 (1.14% to 6.65%). The City already has a tax class of Residential A. If the CIty is looking for revenue then there needs to be a discussion on restructuring Residential A, not introducing a new tax class. I'm no math genius but what I can say is EHT does not equal Housing. The City should defer this bill. Thank you for your time.

Name:	Email:	Zip:
TAKASHI NISHII	tacprinceville@outlook.jp	96826
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:53 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Carole Manuwa	carole.manuwa@gmail.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 06:56 PM

Testimony:

I wish to voice my opposition to Bill 46.

This drastic and expensive measure is hurtful to many homeowners I know who are planning for their retirement. You see they bought when they were still a few years out for retirement, so they can retire to their newer more suitable adaptwd home - which has been accommodated to meet their physical impairment they have.

By adding more costs to their next home, this tax will forcing them to lose the money they have invested in remodeling and adapting their retirement home.

Please do not pass this bill.

Thank you,

Carole

Name:	Email:	Zip:
Marlise Lambert	cramarlambert@msn.com	96743
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:02 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Colleen Mehrer	colleen.mehrer@gmail.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:24 PM

Testimony:

Everyone agrees that the shortage of affordable housing is a problem (in Hawaii and every other state.) We disagree on how to solve that problem. There are many reasons why someone might not live in their home for more than six months a year, but forcing them to pay outrageous taxes or sell their home is not going to solve the housing crisis. It will only create burdensome paperwork for every homeowner that requires them to prove their occupancy. Besides being an invasion of privacy, it is also likely unlawful to regulate how a homeowner chooses to live in their property and will result in lawsuits against the state. We don't even know if the supposed tax increase will pay for the administrative and legal costs associated with it.

We purchased our Hawaii home over 20 years ago. We do not live here full-time, but during the months we are in Hawaii we do 12 months worth of home maintenance. We employ people for maintenance and repairs, painters and remodelers. We patronize local businesses and participate in religious and civic events. In short, we are "ohana" while we are here. The taxes we currently pay go to support schools, government and infrastructure--which is a bargain for Hawaii since we don't use the schools and only use roads and services for a few months a year. If we are forced to sell, the likely buyer would be an investor not a local family. We live in a resort area, and the prices of homes and the high maintenance fees are not

attracting local buyers. We are contributing members of the community, and you may be trading that for someone who does not love and respect the island the way we do. Please consider the many ramifications of this bill. There will be a myriad of problems, and many homeowners--both full and part-time residents--who will be negatively affected.

Name:	Email:	Zip:
Donna Nooney	donnanooney4you@gmail.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:28 PM

Testimony:

There is an intermittently empty house close to where I live. The owners of the house are renting homes because their jobs are off ISLAND but they get home to work on the house and yard every few weeks. People are entitled to have a home to use as they choose. Do not punish people for not being able to have a job where their house is located.

Name:	Email:	Zip:
Kay Mukaigawa	kay.mukaigawa@evrealestate.com	96818
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:35 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Nelson Oyadomari	122ngo@gmail.com	96818
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:40 PM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Emma Padeken	emmakaolu@gmail.com	96744
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 07:50 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Alyssandra Uyehara	alyssandra.hi@gmail.com	96682
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:54 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
SANDRA L YOUNG	ysandyhawaii@hotmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:56 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Herwin Hung	herwinh@iprealtors.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 07:57 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home

for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Robert Jansen	rajansen888@gmail.com	89052
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:04 PM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
William Lyon	wlyon@greenhills.net	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:06 PM

Testimony:

I am opposed to the empty home tax. We don’t need another tax.

Name:	Email:	Zip:
Victor Langston	vik600@yahoo.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:07 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Mosese Taufalele	taufalelemosese@gmail.com	96797
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 08:07 PM

Testimony:

I am writing to express my strong support for the proposed Empty Homes Tax Bill, which aims to address the growing

issue of vacant properties in our communities. As someone who cares deeply about the well-being of our neighborhoods and the challenges many residents face in finding affordable housing, I believe this bill is an important step in ensuring that housing is used efficiently and benefits those who need it most.

The issue of empty homes has become increasingly apparent on our island. These vacant homes not only exacerbate the housing crisis but also contribute to a decline in community vitality. The Empty Homes Tax Bill would create a much-needed incentive for property owners to either rent or sell these properties, helping to bring more homes into circulation for our ohanas.

The Empty Homes Tax Bill is not about penalizing homeowners, but rather about ensuring that properties are being used in a way that serves the broader community. It is a forward-thinking solution to a pressing issue, and I urge you to pass this bill into law to help make our communities more vibrant and accessible to all.

Name:	Email:	Zip:
Gary Eusebio	geusebio2@gmail.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:08 PM

Testimony:
I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Calvin Pham	cfpham@yahoo.com	32803
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 08:17 PM

Testimony:
I support Bill 46, particularly Bill 46 FD1 TDST2. We need to start making progress in dealing with the empty home issue in the community. It's a win-win. Either the homes re-enter the for-sale or rental market, or the owners holding these homes simply for their appreciating asset value will pay for the impact they have on the community. It's time to get this passed.

Name:	Email:	Zip:
Karen Muramoto	brad.t.muramoto@gmail.com	96782
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:26 PM

Testimony:
I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per

thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Adriana Williams	jazztazzme@gmail.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:31 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Michael Williams	lagattahi@gmail.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:32 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Jeremy Sosner	jeremysosner@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:33 PM

Testimony:

Aloha Council Members and thank you for listening to your constituents testimony in support and opposition of Bill 46. I oppose this bill in its current form and believe statistics the council is basing their decision on may not be accurate. As well, I have discussed the bill with friends, colleagues and clients and while many will not take the time to write or speak, I can assure you that most are against it. In principal, it is an infringement on property rights that no doubt will be

challenged legally. In practicality, it will add a layer of government oversight that will be difficult if not impossible to police effectively. I have no doubt that owners will 'find the occupancy' to avoid paying this tax. And there is also the burden of having to prove each year whether or not your 'investment' home qualifies for an exemption. Lastly, tax revenues will be reduced as investment property values decline. Just can not see how this bill leads to its stated objective of "reducing homelessness" and "addressing affordable housing". With the proposed bill going into effect in 2027 it seems there is time for further study and I urge that it be consideredb before facing the consequences of a "bad bill". Thank you.

Name:	Email:	Zip:
Sachiko Yanagihara	sachiko.yanagihara@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:37 PM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
Ronda Ching Day	aloharonda@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:37 PM

Name:	Email:	Zip:
Jay Miller	millerj21@gmail.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 08:39 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year? Additionally, this is an unconstitutional tax and will not solve the housing crisis, only further hurt local residents. FIX THE DPP process and stop trying to solve everything with more taxation!

Name:	Email:	Zip:
Leslie Keating	keating.leslie@gmail.com	96707

Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 09:06 PM

Testimony:

I'm asking the city council to support the Empty Homes Tax Bill 46. This is a first step to allow our county to move in the direction of providing housing for residents of Oahu. For many the dream of owning even one home is out of reach and the cost of renting continues to rise outpacing the wages of working households even those in multi-generational homes with multiple incomes. Bill 46 seeks to utilize existing homes that are currently left vacant as investment property, used for illegal short term rentals or is used as only the occasional vacation house. In order to prepare for the future of Oahu and its residence we must encourage housing to be used for residence of Hawaii.

Name:	Email:	Zip:
Thomas Brandt	tbhawaiiowan@aol.com	96813
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 09:09 PM

Testimony:

Strong support!

Name:	Email:	Zip:
Cheryl McIlroy	msmac1018@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:10 PM

Testimony:

Who thinks that unoccupied homes are affordable? The people needing housing cannot afford the rents on these unoccupied houses.

This is also an invasion of peoples rights to own a home whether they live in it or not. This has NOTHING to with affordable housing. Pretty scary in the USA that the government can tell people where they can live and the duration of their occupancy..

Name:	Email:	Zip:
Christina Nishiyama	christina.nishiyama@evrealestate.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:11 PM

Testimony:

I oppose Bill 46 because it will harm kupuna and local residents. Like the City’s Residential A tax, many won’t understand the impact, leading to missed deadlines and higher taxes. The Residential E classification treats properties without an owner-occupant exemption as empty homes, triggering a new tax. Many homes could face double taxation — Residential A tax plus the Empty Homes Tax — if they miss the deadline, they face a full year at the higher tax rates.

Kupuna transitioning to smaller homes often face a lengthy and emotional process of clearing out the home, addressing title issues, and making decisions about its future. This can result in homes sitting vacant for many years, leaving them vulnerable to double taxation under this bill.

While the bill aims to increase housing inventory, the financial pressure could force owners to sell or occupy properties, risking the loss of generational homes with no guarantee that buyers will be local. Plus, only 20% of the revenue would go toward affordable housing, failing to meet the bill's stated goals.

Name:	Email:	Zip:
Brodie Lockard	blockard@iname.com	96734
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 09:12 PM

Testimony:
Pass this bill! People who can afford to own a home in Hawaii, and only live there when they feel like it, can certainly afford to pay a bigger share of taxes.

Name:	Email:	Zip:
Trevor Drinen	trevordrinen@gmail.com	96834
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:12 PM

Testimony:
I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Roberta Wakisaka-Fellezs	robertaf@remax.net	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:23 PM

Testimony:
I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Scott King	scottrking1@gmail.com	78751
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:24 PM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

It would be prudent and a responsible use of tax payers money to wait for the study to be released before voting on a potentially expensive endeavor.

Name:	Email:	Zip:
Philamer Felicitas	philamerf@gmail.com	96797
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 09:31 PM

Testimony:

My name is Philamer Felicitas. Born and raised on the islands, I moved away for college, bought a home and had my son. It was Covid, I was a single mom and I knew I wanted to come back home to Hawaii. The housing market is not what it was 10-15 years ago. It’s worse. I am one of thousands of kamaaina that want to set deeper roots in a place that our families have called home for generations. I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill.

An empty home could be the next roof that a working contributing family like mine could live under. I’ve been renting from mainland or mainland minded property management who require unsustainable monthly rent and literally cater to military folks who should be utilizing base housing instead. I do not have a $3000+ housing allowance, I work multiple jobs, I am raising a child who is growing to love, care for and protect these islands as much as I always have.

The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Make the right call, if not for your local workforce and families, do it for our keiki

Name:	Email:	Zip:
Timothy Kozak	takcar22@outlook.com	96707
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:36 PM

Testimony:

Myself and my family oppose this bill.

Name:	Email:	Zip:
Kumella Aiu	kumella@me.com	96822
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 09:37 PM

Testimony:

I recently moved home to Hawaii and I am astounded by the number of new developments (and luxury developments) that have gone up. I am extremely saddened by the number of empty condos and run down houses. With the digital nomads raring far more than many locals, our community is at a disadvantage. I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. You have an opportunity to put local families first and disincentivize investors from parking their money in our housing. These vacant homes could be housing for local residents. The Empty Homes Tax would help by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation. I urge you to put Hawaii's local families first.

Name:	Email:	Zip:
Christy MacPherson	iainandaustin@hotmail.com	96817
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 09:39 PM

Testimony:

Aloha Chair Waters and Councilmembers,

I support Bill 46. However, I support the language in Tyler Dos Santos-Tam's Floor Draft that strengthens the bill that came out of the last budget committee hearing.

Wit all of the current exemptions, the Empty Homes Tax bill has been watered down to the point that it will no longer serve its purpose. Families who have called Hawai'i their home for their entire lives are leaving us because of our housing crisis. We are losing our local people, only to be replaced by wealthy newcomers to Hawai'i who are buying us out. This is absolutely unacceptable and heartbreaking. Why are we sitting back and allowing this to keep happening?? We are looking to you, our elected officials, to stop the bleeding. If not now, WHEN? The time is NOW.

We implore you to pass Bill 46 FD1 TDST2. Mahalo for your consideration.

Name:	Email:	Zip:
Milica Russell	Milicak@att.net	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:39 PM

Testimony:

I live full time in Hawaii and I oppose this bill since it is unconstitutional. This bill violates the right to manage properties that are owned. Property owners have the right to let Ohana live in their homes. This is essentially a threat to people to sell their homes because they would not be able to afford the tax.

The results from the impact study by Ernst and Young is not due until January 2025. $500,000 was paid for this study, which would be considered another frivolous waste of our tax money, if it is not taken into consideration. It is likely that the bill would have unintended consequences, such as a significant increase in rent.

Hawaii has already come across situations, such as the Maui 2023 fires, where temporary housing is needed. This bill would dissuade homeowners from renting out their homes for temporary housing.

If someone wants to take care of an elderly or sick family member for a few months, even just on one occasion in a 5 year time period, they would still end up being taxed over $30,000. They would not be able to afford to care for the family member because of this. The government should not be allowed to dictate how people spend their time and resources.

Another example would be if someone goes on sabbatical, and happens to travel for half a year. They would be forced to pay this unfair and unconstitutional tax. Owners have the right to rent out their property to whomever they choose. The homeowner should not have the extra burden of having to prove that the home is not empty every single year. The added red tape would be very costly.

As I write this, I am struck by the absurdity of this bill. Why is the government creeping into people's personal choices on their homestead to compensate for poorly managed revenues and expenses, at the state level? The problem is not one made by homeowners but the mismanagement of funds by government. Tighten up your own balance sheet and business before going after hard working people and the sought after dream of home ownership.

The $500,000 could have been better spent in conducting studies, to assess the efficiency of spending tax payer dollars.

Name: Brian Mizoshiri	Email: bandlmizo@gmail.com	Zip: 96797
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 09:41 PM

Name: Shannon King	Email: shannon@shannonwking.com	Zip: 96734
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 09:43 PM
Testimony:		

I oppose Bill 46

While I'm not opposed to affordable housing initiatives, and potentially even a fine on empty or abandoned homes, I am opposed to this particular bill for a number of reasons. I do not believe creating a tax Res E will solve the issues at hand.

Besides being unclear and potentially unconstitutional, it's surprising there is a bill that would allow for an undermined tax rate. It is unclear who this will impact, how many people it will impact (11,000 - but 100,000 will have to file annually), nor how much money it will make out county. We don't even know what it would cost to implement. I question how we are going to process 100,000 exemption applications on an annual basis when we can't even process a far fewer number of permits in a year.

Our property tax system is broken as it is. The fact that when you purchase a home - if you don't file by September 3oth, you will have to pay the previous owners tax rate for 1 year and 10 months is not ok. If we actually made the tax rate effective the day of purchase our county would make a lot more money on people who buy from owner occupants and plan to use the home as an investment property.

If Bill 46 passed, and let's say a dilapidated home gets slapped with a 30k Res E tax ($2,500 mo) for being a vacant home. While, yes the owner may be encouraged to renovate and sell the home, but would they even be able to afford it if they have that kind of property tax bill? Because of the way our property tax system works, if they did have the means to renovate and sold the house on October 1st, the new owners would have to pay 30k for a full year, and then 10 months more which is another 25,000 before their Owner Occupant tax exemption would kick in. Deeming it very unattractive to future buyers and overly burdening the current property owners.

There are plenty of other reasons why I believe this bill should be opposed, but regardless of your position I encourage you to delay this vote, until the study is in and you can make an educated decision.

Mahalo for your time.

Name:	Email:	Zip:
Mimi Yi	mimiyi808@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:49 PM

Testimony:

Allowing 30-day rentals would greatly benefit homeowners who need short-term housing during the sale of their own properties. For many, staying in hotels during this transitional period is not a feasible or practical option. This flexibility would provide a vital solution for those navigating the complexities of buying and selling simultaneously.

Name:	Email:	Zip:
Vinicius Freitas	vf808@icloud.com	96734

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:51 PM

Testimony:

I oppose Bill 46 as it is. I don't think taxing HAWAI'I people (residents) that worked hard, earned the money, paid their taxes and were able to purchase a second home to be used by its family should be punished. Actually they are keeping their money in the State, not investing on the mainland properties, stock market or other places.

Instead, take some of the few million acres that Hawaii State Government owns and convert them to affordable homes. Sell some of the land and use the funds to build affordable rentals for the population.

Also, the State of Hawaii should be more efficient with permits and become the largest building entity for affordable housing and that way it will create more jobs for the people of Hawaii.

The government should innovate and become the example, not just add more taxes to support an inefficient current system.

Name:	Email:	Zip:
Linda C Woodstock	dusty@horitarealty.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:58 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Linda C Woodstock	Dusty@horitarealty.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 09:59 PM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Shauna Ichinotsubo	shaunagoya@gmail.com	96701

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:07 PM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? If affordable housing is of such a major concern, 100% of the revenue should be allocated along with a clear plan of how to best use those funds.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Lastly, while I understand and share the concern for addressing the lack of affordable housing in our community, I find it unfair and inequitable for homeowners to shoulder the financial burden of the City's failure to effectively address this crisis. This proposed bill shifts the accountability for funding affordable housing programs onto individual property owners, many of whom already face rising costs of living and financial challenges. Penalizing homeowners with higher taxes—simply because their property is classified as "vacant" or "not likely to be a long-term residence"—is an unjust approach. It ignores the broader systemic issues at play, such as mismanagement of current resources or a lack of strategic planning in addressing the housing supply shortage.

Many homeowners invest in their properties with the expectation of fair treatment under the law and the freedom to use them to suit their lifestyles. Targeting them to compensate for a City shortfall creates a precedent that undermines public trust. The City's inability to address affordable housing through its existing funds should not translate into additional burdens on its residents. Raising taxes on select homeowners only drives further economic hardship and risks discouraging investment in the local real estate market, potentially exacerbating the housing problem rather than solving it.

Name:	Email:	Zip:
Joanne Takahashi	Jtaki808@gmail.com	96814

Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:09 PM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn’t go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director’s advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:

EARL Lee	oilhi@cox.net	96816
Representing: Self	Position: Oppose	Submitted: Dec 10, 2024 @ 10:10 PM

Testimony:

I oppose Bill 46 as it is for three main reasons. 1- Based where the vacant homes are I don't believe this bill will substantially add to the inventory of homes as these units appear to be concentrated in higher end markets such as eastern side of the Honolulu from Kahala to Hawaii Kai, Kailua and in Kakaako. While these are desirable neighborhoods, I am not sure this higher end inventory will provide housing for the masses as the prices will be out of the reach of most renters.

2-Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. We are a tourist destination which is why people buy second homes and this bill will force Japanese, Canadian, and mainland owners to sell their existing units on O'ahu, and they will cease to visit or come less often, reducing tourist revenue. If we are concerned about the loss of residents to the mainland this bill would only exacerbate the out migration as there will be less jobs.

3-It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

While Bill 46 may appear to be an expedient and practical political solution, it will not solve the problem and in fact create a number of unintended consequences that would make matter worse. Thank you.

Name: Ryan Rutenschroer	Email: rutensch@hawaii.edu	Zip: 96819
Representing: Self	Position: Support	Submitted: Dec 10, 2024 @ 10:13 PM

Testimony:

Testimony in Support of Bill 46

Honolulu City Council

Dear City Council Members and Fellow Honolulu Residents,

As a longtime O'ahu resident and active member of our community, I feel compelled to share my perspective in support of Bill 46. As perhaps one of the few Realtors advocating for this measure, I believe its spirit and intent align with the urgent need to address our island's housing crisis. While I recognize my position may not be popular among my peers, I cannot remain silent in good conscience.

That said, I share the sentiment that it would be prudent to await the results of the Ernst & Young study before moving forward. This study, expected in the coming year, can provide critical insights to shape and refine the bill.

Having attended the Honolulu Board of Realtors' recent community forum on this issue, I wish to address several key points raised by the speakers:

Earmarking Proceeds for Housing Solutions

While the bill's language may need refinement, I agree that if implemented, the tax revenue must be earmarked exclusively for housing solutions. Allowing 75% of proceeds to flow into the general fund, as suggested, would undermine the bill's purpose. Direct funding is essential to ensure meaningful progress toward addressing our housing shortage.

The Role of Regulation in Supply Constraints

Blaming government regulation as the primary obstacle to housing supply overlooks the necessity of stringent policies to protect our ʻāina and guarantee safe, permanent housing. Measures like the empty homes tax are critical to deter speculative "invest-and-hold" practices. However, I also acknowledge the need to reduce regulatory costs, such as the 58% burden cited by UHERO for condominium construction. By streamlining regulations while maintaining high standards, we can foster development that truly benefits our communities.

Rebutting Compliance and Legal Concerns

Opponents argue that the tax would create compliance challenges, invite lawsuits, or discourage investment. These are the same arguments often invoked by proponents of "limited government" ideologies, which presume wealth will "trickle down." If that were true, affluent Honolulu would not face such widespread housing insecurity. The reality is starkly different, and bold measures are required to address this growing disparity.

Addressing the Vacant Property Debate

Some claim this measure targets only high-end vacant properties and question its effectiveness in aiding those most in need. This critique misses the larger issue: the artificial scarcity created by 34,000 vacant homes, as cited by the census. Such a divide—between those who can afford housing and those who cannot—is a travesty. It perpetuates inequality and erodes the social fabric of our island community.

While future solutions like expanding leasehold ownership, vertical development, and city-state collaboration are promising, these efforts must be paired with policies that prevent the hoarding of our limited housing stock. The ongoing Kakaʻako experiment demonstrates that development alone cannot solve the problem if we allow speculative practices to persist.

To my fellow Realtors, whom I deeply respect, I urge you to see this measure as an opportunity to bring more properties to market, helping more families achieve their dream of homeownership.

In conclusion, I support Bill 46 in its intent and spirit but strongly recommend waiting for the Ernst & Young study to ensure the measure is as effective and defensible as possible.

Mahalo nui loa for your time and consideration.

Ryan Rutenschroer

Name:	Email:	Zip:
Sean Sonoda	seansonoda@kw.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:21 PM

Testimony:

I strongly oppose Bill 46! As it is. loss of business, less tourists, less jobs. That should be enough but it's not all that it'll affect. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will stop visiting or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Sam Lau	mattscalling@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:43 PM

Testimony:

I oppose the Bill 46 and would like to elaborate at the hearing

Name:	Email:	Zip:
Cheryl Ho	hiipoikealoha@gmail.com	96817
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 10:45 PM

Testimony:

I am an 81 year old resident of Nu'uanu. I have been advocating for housing for the houseless since the days when we were inspired and led by people like State Rep. Bob Nakata (who has passed) and carpenter Utu Lani and his wife Samiana (who have returned to Tonga), who walked around the island to call attention to the need to house people, and also outfitted two buses as to shelter individuals at night.

Today, the numbers of individuals and families living on the streets has grown exponentially, and the city and state have not been able to provide enough affordable housing.

Please pass the Empty Homes Tax bill, with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes . This tax will provide for more homes that can be used by families in need of shelter. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs.

Mahalo nui for following through on actions in favor of Bill 46 FD1 TDST2!

Cheryl Ho, Nu'uanu

Name:	Email:	Zip:
Yao Li	euvox@yahoo.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 10:47 PM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Emily Hackworth	xstaticds@gmail.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:07 PM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Shannon Smith	shan.lidia@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:07 PM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property

owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Lidia Favel Smith	lidiafsmith@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:11 PM

Testimony:
I strongly oppose Bill 46 as it is. he Council should defer action and wait for the study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

I oppose Bill 46 as it is. it is comipletely unreasonable for the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually file an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax and might force people to not be able to buy medication. I am abot to retire and am concenred for my fellow retired

Name:	Email:	Zip:
Javier Rios Garcia	javiero@hawaii.edu	96744
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 11:15 PM

Name:	Email:	Zip:
Peter Maina	Petmainah1@gmail.com	96797
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:15 PM

Testimony:
I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Elkaniah Altius-Phu	Elkaniaha@gmail.com	96706

Representing:	Position:	Submitted:
Self	I wish to comment	Dec 10, 2024 @ 11:27 PM

Testimony:

ALCON,

As a US service member serving overseas in support of protection of the US National Security, a bill of this magnitude can unintentionally affect Service. Members who PCS and may have their homes temporarily vacant until family or a tenant occupies the property. It's a tragedy that this bill will directly affect the demographic who put their lives on the line ans sacrifice being away from their loved ones to protect the freedom of the United States of America. Thank you.

Name:	Email:	Zip:
William G. Speed, Jr.	wgspeed@gmail.com	96734-1851
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 11:27 PM

Testimony:

10 Dec 2024

Greetings, Aloha, and Haisai,

I am a homeowner in 96734 since 1979 ... and a grandparent of 6 in Hawaii's public schools.

From experience and observation, empty housing intended for periodic, by transient rental visitors of variable durations creates problems in neighborhood collaboration, continuity, and stability of a small community atmosphere.

Please incentivize an increased inventory of housing available to more local families who are demonstrating desire to make

a home and family site in Hawai`i.

Thank you for the opportunity to make this comment.

Name:	Email:	Zip:
Ronnie Inagaki	rinagaki69@gmail.com	96795
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 11:29 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We’re facing a dire housing crisis across O‘ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Karene Yanagida-Hamai	k9yanagida@gmail.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:31 PM

Testimony:

This bill, if passed, would be detrimental to Kupuna like myself. It will penalize me for inheriting my parents' property and force me to sell before I can properly deal with its' interior contents and make needed repairs to hopefully get a fair market price.

In 2018, I had to take an early retirement to become the sole full-time caregiver for my elderly parents. Dad had dementia and my mom was diabetic with English as her second language, leaving me responsible for their medical, financial and daily care needs. This left me surviving on social security and savings.

Dad passed in 2020 and mom's health deteriorated and she passed in 2022.

Their property is not in rentable or sellable condition and with limited resources and mobility issues, I've been working to prepare the home for sale. It's a daunting task and difficult deciding the fate of their treasured belongings that jar memories of much happier times.

The penalties being imposed by this legislation are unattainable and the real estate market might become flooded with homes having to be sold at below their valuation. How fair would that be for those of us who have inherited our parents' property? We are not investors with deep pockets. We are the generation that has to make daily decisions on how we can best stretch our fixed income in Hawaii's rising cost of living.

If this bill passes in its current form, when will the penalties go into effect? How many other caregivers and families will be affected by this legislation when their loved ones have passed?

There should be no rush to pass this bill without further studying how many of these "vacant homes" are actually owned by non residents and how many may be inhabitable in their current state. This bill would unfairly penalize a small percentage of property owners with unrealistic tax burdens.

Affordable housing is a huge concern for our state but this is not a good solution. It places a great burden on a small portion of the population.

Please consider voting against this bill and share my concerns with the council.

Karene Yanagida-Hamai

Name:	Email:	Zip:
Julie Meier	julie.meier@compass.com	96816-4816
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:45 PM

Testimony:

I oppose Bill 46 as it is. We should wait for the Ernst & Young Report and make changes as needed before it goes for a

final vote.

A Bill that has 17 exemptions is good indication that it's not a well-written Bill. Also, the 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax. Please do not vote in favor of Bill 46. Thank you.

Name:	Email:	Zip:
Marisa Plemer	marisaplemer@gmail.com	96712
Representing:	Position:	Submitted:
Self	Support	Dec 10, 2024 @ 11:52 PM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Council member Tyler Dos-Santos Tam to close any loopholes and pass an effective Empty Homes Tax Bill. We are facing an extremely dire housing crisis across Oahu and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax would help to address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Council member Dos-Santos Tam would close the loopholes that would have made it easy for owners of empty homes to avoid being taxed. I strongly urge you to let your intelligence and conscience be your guide to please pass this extremely important and urgently needed legislation.

Name:	Email:	Zip:
Andrew Fisher	ajfisher.md@outlook.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 10, 2024 @ 11:55 PM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Additionally, it's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:

Fran Gendrano	Fgendrano@gmail.com	96816
Representing: Self	Position: Oppose	Submitted: Dec 11, 2024 @ 12:03 AM

Testimony:

I oppose Bill 46 as it is. I wholeheartedly understand the sentiment behind the broad intent of the bill. However, I strongly believe that it may very well infringe on private property rights (and therefore be faced with legal challenges, similar to San Francisco) as well as inadvertently hurt kama'aina unintentionally, despite exemptions! I'd like to urge the Council to PAUSE action on Bill 46, heed the Budget Director's advice to WAIT until the feasibility study is completed in January (just next month!). The study should tell us a truer size of the affected market and the potential outcomes of the empty homes tax. From there, we can start to establish sensible solutions to generate revenue and determine ways to deploy the funds to help with our housing problem.

Name: Mike Nguyen	Email: mnguyen129@gmail.com	Zip: 96813
Representing: Self	Position: Support	Submitted: Dec 11, 2024 @ 12:53 AM

Testimony:

Aloha Chair and Councilmembers,

As a local resident who is currently renting and would like to be able to purchase a home, I support this bill as a means to improve the housing affordability situation for local residents. Vacant or underutilized housing puts a strain on the overall housing market. Among other factors, vacant homes contribute to reduced housing supply and increased housing costs. This measure will encourage vacant homeowners to bring underutilized real property back into the housing market. Homeowners should be allowed to choose to let their residence(s) sit idle. However, homeowners who sit on multiple properties contribute to housing scarcity and the rise in housing costs. Local governments can and should be able to address the social problem of unaffordable housing--in part by making owners of vacant homes responsible for the social cost of their decisions to deprive local residents of housing supply and driving up housing costs. This bill would help to address the negative externalities--the true cost-- attributed to those choosing to leave their homes empty and unavailable to local residents. Mahalo for hearing this bill and your consideration of my testimony. Mike Nguyen

Name: Brooke Schroeder	Email: brooke25@hawaii.edu	Zip: 96826
Representing: University of Hawai'i	Position: Support	Submitted: Dec 11, 2024 @ 01:18 AM

Testimony:

To the members of the Honolulu City Council,

My name is Brooke Schroeder, a student at the University of Hawai'i at Mānoa, and in this testimony students, residents, and many other supporters are addressing amplifying and passing the Empty Homes Tax under Bill 046. This bill can potentially address O'ahu's housing and

homelessness crises straight on, leaving lasting positive impacts for the future of Hawai'i.

As someone who has had the privilege of living in O'ahu for five years, I have seen the stark contrast between the disturbing number of empty homes and homeless people from simply walking to campus or the grocery store. O'ahu is celebrated for its rich culture, diversity, and strong community spirit; what good is it for people to contribute to the community here when there is an obvious struggle to cater housing for the residents? The housing situation is leaving many who contribute to this community without stable housing and, not only that, but the problem arises from properties sitting vacant in broad daylight!

A solution to this problem would be implementing an Empty Homes Tax (Bill 046), but the major concern of implementing this tax would be deterring investment towards the city in general. That is simply not true or the goal of this bill. The Empty Homes Tax would provide a clear incentive for the property owners to make their homes available to the people of Hawai'i and locals by renting, selling, or utilizing them. Revenue from the empty homes tax can be allocated toward funding affordable housing projects, rent subsidies, and homeless services. This direct funding source would allow Honolulu to address these pressing issues without relying solely on external funding. Imposing a tax on vacant properties will increase the number and supply of homes available by bringing more homes into the active housing supply, ensuring that the investment benefits the community as a whole and not deterring it.

I have mentioned community a lot in this testimony, but what about the side of the property owners and the challenges that can arise from this? With this, accountability is critical in addressing the housing crisis, and in return, this tax can help with fairness and equality for everyone. The goal would be for there to be exemptions for certain circumstances that are most common such as renovations and actively selling property; in the end, again there needs to be accountability and action taken for this process as a whole from the homeowners. These actions can include monitoring and reporting the vacant homes which would not only help rebuild the community trust, allow for sustainability within our small land so more people can live in the same area, reinvigorate local areas without the need for new developments, create safer and more vibrant communities, and take meaningful strides towards a sustainable future. The list goes on!

Research from the Honolulu Department of Planning and Permitting shows that there is indeed a correlation between high housing prices and a decline in community well-being. Just two years ago, there was a report issued by this Department showing the statistics between low-income renters in Hawai'i per 100 houses there are only about 28 affordable units available! That is quite the imbalance for the fact that Hawai'i is built upon the community and people here. The fact of the matter is that this severe shortage threatens the future of communities. There needs to be a solid incentive and thoughtful approach for not only the increasing demand for affordable homes but also for support of homelessness and improving infrastructure around the island bit by bit.

This problem has been going on for too long and we urge for a solution that we desperately need. Without meaningful action, the situation of this crisis will only worsen if put off any longer.

Together, the people and locals of O'ahu can reclaim our sense of community, build a stronger foundation under Bill 046, and adopt solutions to overcome this crisis that is happening right now.

Thank you for your time and consideration as we advocate for this uprising issue and consider this vital measure.

Brooke Schroeder, a student at the University of Hawai'i at Mānoa

Name:	Email:	Zip:
Mina Dodo	motsuka@listsir.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 01:18 AM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Matt LoPresti	matt_lopresti@yahoo.com	96706
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 01:46 AM

Testimony:

I strongly support creating a tax on those wealthy enough to keep empty homes in our city while local families cannot afford housing. They should rent them out or sell them. Housing is a human right and retaining empty homes while others suffer in the street is very deserving of strong taxes that disincentive the callous disregard for how this practice drives up the cost of housing for us all.

Name:	Email:	Zip:
Laurie Thorson	hphafraud@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 01:49 AM

Name:	Email:	Zip:
Matt LoPresti	matt_lopresti@yahoo.com	96795
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 02:01 AM

Testimony:

I strongly support creating a tax on those who are wealthy enough to keep empty homes in our city while local families cannot afford housing. They should rent them out or sell them. Housing is a human right and retaining empty homes while others suffer in the street is very deserving of strong taxes that disincentive the callous disregard for how this

practice drives up the cost of housing for us all.

Name:	Email:	Zip:
Jun Shin	junshinbusiness729@gmail.com	96814
Representing:	Position:	Submitted:
Sierra Club O'ahu Group	Support	Dec 11, 2024 @ 02:45 AM

Name:	Email:	Zip:
Kathy Grindle	kathyg@cbpacific.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 03:23 AM

Testimony:

Please do not pass this bill! It is a terrible idea and will harm even those who live here year round. It's an unfair tax, and it will force good people out of their homes.

My husband and I have lived in the same neighborhood for over 35 years. For the first 25 years we could not afford to purchase a home and struggled to pay the rent. After our children were grown and had all left the island, we managed to purchase a townhouse in our neighborhood. It is our most important investment for our future, and a place for our family to return to gather where they grew up. If this proposed taxation had been in place 35 years ago it would not have helped us to purchase a home sooner, nor would it have helped to keep our family together on Oahu. Anyone that thinks this will help young people remain here is delusional! The issue is not the availability of homes as much as it's the availability of good paying jobs and building new affordable housing.

Many of our immediate neighbors have purchased in our community because it's an easy place to lock and leave. They come and go seasonally, and do not rent their homes. Many of them are here because like my children, they grew up on Oahu and left to attend colleges, find opportunities, and to experience a bigger world. They still have family, friends and other ties to Oahu. They have dreamt of returning someday. They have worked hard, and finally in their golden years have the ability to purchase a home on Oahu. Many plan to retire here one day. Others want to keep second homes where they can come to visit frequently with family and friends. Some others have never lived on Oahu before, but they have grandchildren here and want to be able to come and see them several times during the year. These are the people that this bill will hurt the most! They are not wealthy, nor are they investors. They are just regular folks who have a life on Oahu. These folks have worked long and hard to earn the ability to make their dream of owning a home here a reality.

If this bill passes, my property tax will not change. It will remain at $3.50/$1000. The townhomes where I live have an assessed value around $1,400,000, so owner occupants pay around $4,900 per year. An investor paying "Res A" would be paying around $14,700 for a similar property. A resident who lives here part time would be required to pay by the third year of "Res E" a whopping $42,000/year in property tax. That's a property tax liability of $3500/month! That's more than most mortgage payments! This is insane!

It is my opinion that by asking these owners to pay this unfair tax, many if not all will be forced to sell their homes. These ARE their HOMES! Just because they don't live in them full time does not make it any less of a HOME! This tax will be breaking down the dreams of so many people by forcing them out of their HOMES! Why? So someone else will have the

opportunity to buy it? That is so discriminatory! It is so wrong!

I can tell you with great confidence that there are not people waiting in line to buy into our community. There are properties in my neighborhood that have been on the market for over a year! This proposed tax will not only hurt many of my part-time neighbors who are connected and contributing members of our community, but it will hurt all of the other residents as they watch their friends move away. Many forced out for the second time in their lives by the high cost of Oahu. Only this time the city council members have the power to do something about it! Bill 46 will not help young folks stay on the island, but you can help the ones who have built a life here or returned home to Oahu to stay. You can vote NO on Bill 46! Please do the RIGHT thing!

Name:	Email:	Zip:
Michele Wilson	michele.wilson808@gmail.com	96707
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 04:12 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

As a military family with the majority of our family living in Hawaii. We maintain our home in Hawaii with the hopes of one day being able to return to live near family. We have busy lives, and it is already a struggle to stay on top of everything. If we inadvertently missed a deadline this new fee could seriously impact our ability to afford to keep our home. We already pay a higher property tax rate and GET. This law would pose an undue burden.

Name:	Email:	Zip:
Joyce Peterson	jklm@duck.com	92866
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 04:55 AM

Testimony:

I oppose Bill 46 as it is. To receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline by even one day they will be deemed an empty home for an entire year and face a significant empty homes tax.

Sometimes a family must relocate for work or school, but still maintains their home on Oahu to come home to every work break or school break. They would be forced to sell their home or rent it out for a few months at a time with their belongings in it to avoid this tax. It would make it impossible for them to return to Hawaii to live in the future as the market has changed and they would not be able to re-purchase a comparable home. It would drive away long-term

residents.

Name:	Email:	Zip:
Jeffery Lewis	jefdlew@gmail.com	22556
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 05:10 AM

Testimony:
I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
RONALD BILEK	ronpbilek@hawaiiantel.net	96797
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 05:13 AM

Testimony:
I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Andrew Walker	atw9999@hotmail.com	34996
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 05:14 AM

Testimony:
I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco.

Is the City and County of Honolulu prepared to defend this in court at taxpayers expense? The cost of the recent Short-Term Rentals lawsuit that the City lost should be a warning to the Council.

Additionally, Bill 46, if it were to survive legal challenge in any form will result in less property tax revenue, less income tax revenue and lower home values, as Residential A owners are forced to sell their existing homes on O'ahu.

Name:	Email:	Zip:
Sydney Walker	sbw9999@hotmail.com	96734
Representing:	Position:	Submitted:

Self	Oppose	Dec 11, 2024 @ 05:16 AM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco.

Is the City and County of Honolulu prepared to defend this in court at taxpayers expense? The cost of the recent Short-Term Rentals lawsuit that the City lost should be a warning to the Council.

Additionally, Bill 46, if it were to survive legal challenge in any form will result in less property tax revenue, less income tax revenue and lower home values, as Residential A owners are forced to sell their existing homes on O'ahu.

Name:	Email:	Zip:
John Silva	Johnakiko@comcast.net	98275
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 05:23 AM

Testimony:

This is a ridiculous abuse of power and taxation. It is unamerican and will not help the housing crisis the Islands are experiencing. You should be focusing your energies on removing the roadblocks that are causing the housing, and affordability challenges the state is experiencing.

I grew up in Hawaii and my family root go back to the late 1790's when my mother's family immigrated there. 100 years later in the late 1890's my father's immigrated there. Most of my family still resides on various islands throughout the state and have done so by working hard and smartly investing their money and maintaining the properties they bought over the years. Unfortunately, it economically did not make sense for me professionally to remain in Hawaii and build a profession which would be able to provide the financial and educational opportunities my family deserved and allowing my wife and I to ensure a parent was in the house each day when my children left for school and returned in the afternoon. We could have never done that for our family living in Hawaii due to the cost of living and lack of professional options in my field of employment. I return home nearly every year and have over the years been fortunate enough to be able to invest in Hawaii buying rentals and leasing them at a fair price and always keeping them in very good condition, something my renters have always said they were grateful for.

Please understand, while I do make some money from our rentals after all expenses are incurred it is not enough for to entice normal investors to invest in Hawaii because of the high cost of housing makes in cost prohibitive. There are better more cost-effective housing markets in the United States which cost less to get into resulting in more profitable yields for investors. We only do it because we love Hawaii, the lifestyle, its culture and we call it home.

In closing if passed, my plan to relocate back to Hawaii following my retirement so I can be nearer to family as well as the lifestyle and culture my family embraces may need to be reconsidered. I will have seriously consider divesting our

properties via a 1031 Exchange and moving the capital to a Housing Markets that is less expensive to get into and will yield greater appreciation and rental income and are friendlier to investors whereby resulting in my reconsidering our relocation in retirement back to Hawaii and instead opting to utilize vacation rentals or leasing for the extended periods of time we are in Hawaii. Lastly, if this passes, I will support all efforts to overturn it and "VOTE OUT" anyone who votes for passage.

I strongly oppose this bill.

Mahalo,
John Silva

Name:	Email:	Zip:
John Silva	Johnakiko@comcast.net	98275
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 05:31 AM

Testimony:
I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

This is nuts and anti-American.

Stop the insanity!

/r
John Silva

Name:	Email:	Zip:
Andrew Boyle	andrewjamesboyle@gmail.com	95126
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 05:39 AM

Testimony:
I strongly encourage the Council to adopt Bill 046 (24). The housing crisis requires public intervention as private solutions have proven woefully inadequate to addressing the issue. It is immoral to let one person sleep without a roof while dwellings lie vacant. Please adopt this tax and allocate 100% of the revenue generated to public housing.

Name:	Email:	Zip:
Sergio Alcubilla	sergio@hawaiiworkerscenter.org	96813
Representing:	Position:	Submitted:
Hawaii Workers Center	Support	Dec 11, 2024 @ 05:42 AM

Testimony:

In support

Name:	Email:	Zip:
Annette Martin	AnnettePreece2@oylook.com	41651
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 05:49 AM

Testimony:

I oppose Bill Bill 46 as it is inaccurate.. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000. study to be completed in January to provide accurate data,as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Anthony Kampmann	getinfo@pospub.com	96792
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:01 AM

Testimony:

I oppose this

Name:	Email:	Zip:
JAY RUTTER	cumarine@gmail.com	96815
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:03 AM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

Name:	Email:	Zip:
George Underwood	underwoodgh@gmail.com	96821
Representing:	Position:	Submitted:

Self	Oppose	Dec 11, 2024 @ 06:05 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
James Skyberg	skyberg143@hotmail.com	46278
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:07 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Also, what will be the legal challenges. It's uncertain whether Bill 46 would be held up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

If the premise of bill 46 is to increase the rental market for local residents, why not submit a bill that would incentivize the property owner to rent? With Bill 46 you are forcing the property owner to do your bidding or face an exorbitant tax bill.

Name:	Email:	Zip:
Chieko Kobayashi	cckw.panda@gmail.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:08 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have

similar reasons why their home is “empty” but have no exemption.

Name:	Email:	Zip:
Annette Martin	AnnettePreece2@outlook.com	41651
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:09 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $ 169 million in revenue being stated in reports are far from being accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Adrian Robinson	adrianr11611@gmail.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:11 AM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
Constance Oliva	conniefive@yahoo.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:16 AM

Testimony:

i oppose this bill. For several reasons, not the least of which I believe this bill would the bill creates a real infringement on a citizen's rights. People should buy and live where they desire. I don't believe government should take that right away

Name:	Email:	Zip:
Mike Repikoff	cinderandyodel@sbcglobal.net	92071
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:18 AM

Testimony:

This bill will adversely affect many rental property owners and is unfair taxation on property which may be vacant due to many issues beyond the owners control. Thank you, Mike Repikoff

Name:	Email:	Zip:
Ann Renick	arenick8@gmail.com	96822

Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 06:43 AM

Testimony:

This bill has been created in an effort to provide more housing, which we are in desperate need of. The small percentage raise in the tax rate will provide much needed money for affordable housing efforts, and the rate is in keeping national standards. I strongly support this bill and hope that you will as well.

Name:	Email:	Zip:
Ronald FitzGerald	ron.fitzgerald@juno.com	96734

Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:45 AM

Testimony:

Testimony:

It is my understanding that the intent of the meeting on Wednesday, December 11, 2024 regarding Bill 46 is to bring a vote that will pass the Bill 46 in the form it currently holds. I ask that you will vote NO as this form of the bill is doomed in legal battles. I am requesting that you vote NO and allow the ongoing study to be completed. Then look at what needs this bill should include that will be fair and can withstand legal battles.

Even though you have made some changes to the bill it is far from being fair. Some cities across the country have tried to pass an empty homes tax and are facing legal battles and have received unconstitutional rulings. Knowing this, why would you leave the HI bill in its unfair, extreme state? You will loose the Legal challenges to follow. Why waste our tax monies in a legal battle that will fail for this illegal Bill 46.

I have a feeling that since Bill 46 has failed multiple times, you are determined to get ANYTHING passed. Please stop and think about the importance of getting it correct instead of just passing “something”.

Please vote NO on Wednesday and wait until the study is completed. This is very important to get it right!

Name:	Email:	Zip:
Jazmine Young	jazlovesmusic1@gmail.com	96815

Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 06:51 AM

Testimony:

Aloha, I support the bill. This needs to be passed! This is to restore the trust of Hawaii’s youth in government and democracy!

Pīkake (jazmine) Young

Name:	Email:	Zip:
Cherie Hymel	cherie.hymel@gmail.com	32708

Representing:	Position:	Submitted:

Self	Oppose	Dec 11, 2024 @ 06:55 AM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase. In addition, Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Caron Lau	ling.caron@gmail.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 06:59 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Mark Williams	mark.wms@att.net	95136
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:01 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Irish Barber	alohairish@gmail.com	96734

Representing:	Position:	Submitted:
Self	I wish to comment	Dec 11, 2024 @ 07:08 AM

Testimony:

Aloha, Chair Waters and Honolulu City Council Members -

While I personally appreciate the effort to ease the rising cost of housing, I feel it would be prudent to wait until the study is complete before hearing Bill 46. The findings of the study may reveal important information we do not have now.

Mahalo Nui,

Irish Barber

(808) 479-1770

Name:	Email:	Zip:
Sean Miosek	seanmiosek@icloud.com	96707
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 07:13 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
Shannon Cleary	shannona333@gmail.com	96822
Representing:	**Position:**	**Submitted:**

Self	Oppose	Dec 11, 2024 @ 07:22 AM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
Michael Epp	michaeljohnepp@gmail.com	96717
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 07:22 AM

Name:	Email:	Zip:
Cami Nishiyama	cnishiyama22@gmail.com	96825
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:37 AM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Gabriela Miosek	gabriela.miosek@gmail.com	92069
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:38 AM

Testimony:

I oppose Bill 46 as it is. We have urged the Council to pause action on Bill 46, heed the Budget Director’s advice to wait until the feasibility study is completed in January and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

I oppose Bill 46 as it will also harm Kupuna and locals. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt-out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year? Bill 46 exemptions do not cover every local resident who is not able to reside in their home for more than six months of that tax year.

Please say no to Bill 46 and take the time to ensure all the data is available before causing more harm to the local residents trying to have affordable housing.

Name:	Email:	Zip:
Robert Wilhel	wilhelmr@swbell.net	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:40 AM

Testimony:

My wife and I are owners of an apartment in Ward Village which we occupy 4-5 months/year . We purchased the apartment 6 years ago as a vacation home for ourselves and for our family members to use. We do not charge rent to our children or friends who use the apartment 1 to 2 months/year when we are not present.

We are opposed to Bill 46 for several reasons: it is an unwarranted taking of our property with no compensation and is likely unconstitutional, it will require cumbersome record keeping and an inefficient bureaucracy to administer, it will do little or nothing to solve the homeless problem in Honolulu, and there are far better solutions to providing housing for the homeless. Furthermore, it will discourage potential investors from buying property in Honolulu.

FYI, my wife and I have owned property in Honolulu for more than 20 years.

REW

Name:	Email:	Zip:
Ikaika Lum	kanakamaoli@gmail.com	96789
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 07:44 AM

Testimony:

As a concerned resident, I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Council member Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Council member Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Tammy Meyer	tammy7b@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:44 AM

Testimony:

I strongly oppose this bill. Wait for the study to come back in Jamuary, at the very least. It cost $500,000 to conduct this

study. Let's wait for the results before any vote happens.

Name:	Email:	Zip:
LOUISE MATSUNO	louisematsuno@hotmail.com	89084
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:45 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Richard and Shareen Young	bearandbeartobe@yahoo.com	92612
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 07:48 AM

Testimony:

Dear City Council,

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Laurie Thorson	hphafraud@gmail.com	96734
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:01 AM

Name:	Email:	Zip:
Philomene Verlaan	tcipav@yahoo.com	96816
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 11, 2024 @ 08:02 AM

Testimony:

Our island needs more housing for our residents. Although building housing is #1 solution, it does not make sense to allow the continued growth of “empty” homes or “land-banking”.

Properties in the Empty Home Tax classification should be truly empty and not meeting a housing need by our residents.

The current Bill would consider properties rented temporarily (30+ days) to residents as empty unless it is considered their

principal residence. This would dissuade landlords to rent to residents in transition needing temporary accommodations due to life and/or environmental circumstances. The Red Hill crisis alone required that 4,000 residents be temporarily housed.

An arbitrary, one-size-fits-all fixed-term period, such as the current 30+days limit, to define"empty" will not only not achieve the goal of providing additional housing, but risk achieving the contrary, by actively disadvantaging our residents who are already finding it extremely difficult, if not impossible, to find affordable places to rent on a short-term/temporary basis. It would therefore also be necessary to rigorously define 'empty' on a more sophisticated level.

At the ver least please included a clarification that this bill does not apply to temporaray/transitioning bona fide Hawaii residents.

I strongly urge the Council to amend the Bill to ensure we do not eliminate temporary housing for our residents.

Thank you.

Name:	Email:	Zip:
dianne willoughby	dwilloughby808@gmail.com	96810
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:04 AM

Testimony:
Penalizing second homeowners with ever higher taxes (above the existing residential A property tax burden) will discourage development and cut off outside investment our state desperately needs. We should encourage offshore investors and quit trying to make them the scapegoats for the high price of housing on Oahu. Instead, the City must fix land use and permitting problems and encourage investment in new housing inventory. Fix the systemic problems; don't waste resources blaming second homeowners.

Name:	Email:	Zip:
Randall Higuchi	go4par73@gmail.com	98040
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:06 AM

Testimony:
I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Ty Tan	sandicheeks.tan@gmail.com	96822
Representing:	Position:	Submitted:

Self	Support	Dec 11, 2024 @ 08:16 AM

Testimony:

I've lived in Hawaii my whole life, and it deeply saddens me to think I may never be able to own a home here. The housing prices are so high now, and they just keep climbing, largely because the state continues to cater to wealthy outsiders who don't even live here. They buy up properties, raise prices, and leave these homes vacant, while local people like me are priced out and forced to watch from the sidelines. It feels like we're being treated as second-class citizens in our own home.

Affordable housing isn't even affordable to most of us in Hawaii anymore. I urge the council to pass Bill 46 FD1 TDST2, with the proposed amendments by Councilmember Tyler Dos-Santos Tam, to close the loopholes and pass an effective Empty Homes Tax. We are in the midst of a housing crisis here on Oahu, and allowing people to buy up homes and leave them empty for most of the year is not only unfair but harmful to our local communities. These vacant homes could be housing local families, yet instead, they sit idle while prices skyrocket.

Revenue from an Empty Homes Tax could fund housing development by taxing homes that are rarely occupied. This would increase the supply of available housing, lower housing prices, and generate crucial funding for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that allow owners of empty homes to avoid paying the tax.

Please, pass this bill. It's an urgent step toward making sure local residents have a fair shot at living in their own communities.

Name:	Email:	Zip:
Royce Naito	roycenaito@yahoo.com	96701
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:22 AM

Testimony:

I oppose Bill 46. State government should not be watchdog that's looking over private citizens personal property. Ownership of more than one property is legal, that's why the state offers a home exemption. Property taxes are also higher for homeowners over a a certain amount. So there are laws already in-place that tax multiple homeowners. This bill if passed may cause these homeowners to sell their properties at "market prices" and have their money leave Hawaii if they do not reside here. This doesn't help Hawaii with solving their problems with affordable housing. The time and money spent even trying to police this potential law will defeat the intent of this additional money. It's like a charitable organization that gets pennies on the dollar. The "engine"" which is government in this case, will take most if not just about all of every dollar. Just doesn't make sense sense.

Thank You for your time.

Name:	Email:	Zip:
Susan Le	susan@hihac.org	96816
Representing:	Position:	Submitted:
Hawaii Appleseed	I wish to comment	Dec 11, 2024 @ 08:23 AM

Name:	Email:	Zip:
Darrell Omuro	domuro@c1ai.com	96813
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:24 AM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
Kristen Javier	krismkjavier@gmail.com	96782
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:25 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Akari Daimon	akari.daimon@cbpacific.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:32 AM

Testimony:

I oppose the passage of this bill.

Hawaii’s economy, which heavily relies on tourism, is also enriched by foreign real estate investments. Increasing property taxes for those using their homes as vacation residences may discourage such buyers, potentially reducing demand and contributing to economic decline.

Name:	Email:	Zip:
Suzanne Young	suzanne.young@hicentral.com	96819
Representing:	Position:	Submitted:
Honolulu Board of Realtors	Oppose	Dec 11, 2024 @ 08:33 AM

Name:	Email:	Zip:
ALVIN KAM	ALVIN.YH.KAM@GMAIL.COM	96816

Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:35 AM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

Name:	Email:	Zip:
Deborah Key	dkey.hi@gmail.com	96816

Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:37 AM

Testimony:

Please do not pass this Bill. I don't understand how it got to this point as it is unenforceable and will do nothing to alleviate homelessness.

Council should not be wasting its time on poorly formulated Bills like this. I am questioning whether to vote for Tommy Waters again.

Name:	Email:	Zip:
Betty KAM	BETTY.Y.KAM@GMAIL.COM	96816

Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:38 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Angie Knight	angela.g.knight@gmail.com	96816

Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 08:40 AM

Name:	Email:	Zip:
Michelle Pillen	michellepillen@gmail.com	96734

Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 08:51 AM

Testimony:

Good morning,

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We are facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are mostly empty. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it too easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Thank you for centering local residents.

Michelle

Name:	Email:	Zip:
Lianne Arakaki	lrarakaki@yahoo.com	96792
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 08:52 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

I oppose Bill 46 as it is. Kupuna and locals will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Name:	Email:	Zip:
Taylor Dawley	t.dawley1934@gmail.com	96744
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 08:54 AM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Gabriel Young	ceogbaby@yahoo.com	96707
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 08:59 AM

Testimony:

I oppose Bill 46 as it is. Where is the money going? Bill 46 purports to support affordable housing but allocates only 20% of the revenue to affordable housing initiatives. Shouldn't the majority of revenue be allocated to that purpose? We support 100% of the revenue be allocated like in Vancouver.

Where did the previous funds go? The property tax coffers are full. In the past two years, property tax revenue jumped over $111M in 2022 and $142M in 2023 – an additional $253M in revenue. What did the City do with that money?

I do have more question, but the email asks for me to address one of my concerns.

Name:	Email:	Zip:
Jill Freitas	jillcf22@gmail.com	96734
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 09:06 AM

Testimony:

I oppose Bill 46 as it is. Kupuna and local residents will be harmed. Many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal.

Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. My understanding is that a family is only allowed one owner-occupied home. But, many residents live in two homes - some to be closer to work or to school. We have a second home, which I paid for with a significant amount of money from my retirement savings. We have worked very hard for the money we earn, working long hours, and we are in

our third decade as residents of Hawaii. If this bill is truly targeting non-residents who rarely use their properties, then it should not include residents who live in more than one home. We use this second home more than six months of the year, but my understanding is that if we do not receive rental income for this use, we will not receive an exemption. Our home is not empty. We stay there a few days a week; we have family and friends who also stay whom we do not charge rent. For those of you who have written this bill, or are voting in favor of it, would you like to charge your parents rent when they come to visit you; would you like to carve out a portion of your home to rent to others; or would you like your spouse to be unsafely driving over an hour at 10pm after working a 15-hour day, instead of staying in your second home close by?

Please use your time instead to build affordable housing, and even shelter for the homeless on vacant public/government land. Why are you penalizing hard-working local residents who already pay very high income and property taxes?

Name:	Email:	Zip:
Dinah Maru	kiankochan@yahoo.com	98682
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:07 AM

Testimony:

I oppose this unconstitutional bill from passing.

Name:	Email:	Zip:
Erwin Paulino	evprealtor@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:09 AM

Testimony:

I oppose Bill 46 as it is. DO NOT RUSH THIS THROUGH. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Tracy Ng	tracy_pag@hotmail.com	96744
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:11 AM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Also, many local residents missed the deadline when the City first rolled out the Residential A tax classification. Expect the same with another new tax classification. Under Residential E, every property without an owner-occupant exemption will automatically be considered an empty home, requiring the owner to opt out and prove that the home is occupied. How many local residents will be caught in this net and have to pay this tax for a year until they can file their appeal for the following year?

Thank you for your time.

Name:	Email:	Zip:
Phoebe Nikolakakis	phoeben@bhhshawaii.com	96707
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 09:15 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kamaʻāina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawaiʻi. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kamaʻāina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Wendy Darling	wendydarling42@aol.com	96744
Representing:	**Position:**	**Submitted:**
Self	Oppose	Dec 11, 2024 @ 09:16 AM

Testimony:

I oppose Bill 46 as it is. Loss of business. Less tourists. Less jobs. Less construction. Less property tax revenue. Less income tax revenue. Lower values. If Japanese, Canadian, and mainland owners are forced to sell their existing units on O'ahu, they will cease to visit or come less often, reducing tourist revenue.

Name:	Email:	Zip:
Chris Beddow	crbeddow@att.net	96734
Representing:	**Position:**	**Submitted:**

Self	Oppose	Dec 11, 2024 @ 09:17 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Estela Chao-Reza	director@hifaithaction.org	96814
Representing:	Position:	Submitted:
Faith Action for Community Equity	Support	Dec 11, 2024 @ 09:20 AM

Testimony:

Esteemed Council members,

Please pass--Bill 46 FD1 TDST2 --it demonstrates a more effective and bold approach to the housing crisis. I would encourage you to discuss further your reasonings as to why there is a hesitancy to NOT dedicate 100% of EHT revenues to affordable housing and homelessness solutions. I would imagine that dedicating funds to creating a fund for a crisis like housing would be priority for our elected officials who are communicating that the overall well-being of persons of Hawaii is vital. Please reconsider your opposition towards this potential housing solution.

Name:	Email:	Zip:
Joseph Castaneda	jclcastaneda@gmail.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:26 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn't go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director's advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
SUSAN AOKI	meawai@yahoo.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:42 AM

Testimony:

I oppose Bill 46 as it is. Why reinvent the wheel? We already have an established taxing mechanism for generating

additional tax revenue from the intended group of taxpayers - Residential A. This tax classification went from $10.50 per thousand to $11.90 per thousand on all values over $1M, which generated about $30M more each year since the increase.

What happened to those additional $30M more generated each year? What were these funds used for?

Name:	Email:	Zip:
Lila Marino-Camacho	lilamc@bhhshawaii.com	95734
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:47 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Harmoni Akao	harmoniakao@yahoo.com	96821
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:52 AM

Testimony:

Strongly OPPOSE

Name:	Email:	Zip:
Erwin Si	techin@yahoo.com	94502
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:53 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn’t go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director’s advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
Lorelei Karpewicz	lurodriguez@yahoo.com	92124
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 09:59 AM

Testimony:

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns

related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

Name:	Email:	Zip:
Boo Young Lee	booyoung.lee@gmail.com	96822
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 10:01 AM

Testimony:

America is a Free Country!

The government can not control people's rights on how to handle their properties!!

This is over powering!!

Name:	Email:	Zip:
Sharon Grounds	sharil5@aol.com	96734-3702
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 10:01 AM

Testimony:

I feel this bill is a horrible idea! It has not been completely thought through and will hurt local families and investors alike!!! Please please oppose this bill!!!!

Name:	Email:	Zip:
Toni Miller	toni00miller@gmail.com	96814
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 10:04 AM

Testimony:

I oppose Bill 46 as it is. Why rush to pass Bill 46 now since it doesn’t go into effect until 2027? We have urged the Council to pause action on Bill 46, heed the Budget Director’s advice to wait until the feasibility study is completed in January, and avoid the inevitable legal challenges that San Francisco faced. The study will tell us the true size of the affected market and the potential outcomes of the empty homes tax. From there, we can establish sensible solutions to generate revenue and determine ways to deploy the funds to help with housing.

Name:	Email:	Zip:
GALEN YOUNG	mr.galenyoung@gmail.com	96817
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 10:07 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The

Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Rosalia Steinhoff	steinhofd001@hawaii.rr.com	96789
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 10:23 AM

Testimony:

State of Hawaii has no jurisdiction on what home owners do with their property

Name:	Email:	Zip:
Jim Tree	ssitree@aol.com	96707
Representing:	Position:	Submitted:
Self	I wish to comment	Dec 11, 2024 @ 10:24 AM

Testimony:

I don't see the definitions in the new version. For example, no definition of principal residence as that is a critical term in the bill.

Name:	Email:	Zip:
Kasey Li	kli2014@gmail.com	96816
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 10:49 AM

Testimony:

Don’t we want to ensure local families and kanaka maoli have the opportunity to live properly? I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We’re facing a dire housing crisis across O‘ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation.

Name:	Email:	Zip:
Don Nishita	dnishita@ymail.com	96816
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 10:54 AM

Testimony:

I oppose Bill 46 as it is. The 17 exemptions provided for in the most recent draft of Bill 46 sound reasonable, but to receive

an exemption, the property owner may have to file for that exemption every single year. This would impact all property owners renting homes to local residents. There are over 100,000 properties that the City will have to manually review an exemption for each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax.

Name:	Email:	Zip:
Jane Arnold	staceyjanearnold@gmail.com	96816
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 10:54 AM

Testimony:

Please support Bill 046. Thank you.

Name:	Email:	Zip:
Camille Rios	camillenaluai@yahoo.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 11:06 AM

Testimony:

I oppose Bill 46 as it is. Bill 46 was never intended to hurt local residents, which is why so many exemptions are included, but it does not cover every local. Take, for example, the long-time kama'āina family who, for whatever reason, moved to the mainland—whether for work or to be closer to the grandkids—who have a home here, whether they inherited it or owned it for years. They come back home three times a year. When they talk about home, they talk about Hawai'i. They intend to come back permanently eventually. Their home is not empty. It still has tutu's ashes on the shelf, and all their family belongings are there. There's no exemption for them. They will be forced to sell it, rent it with their family possessions inside, or pay a huge tax. Bill 46 is basically saying to that Kama'āina, "Don't come back." We know others have similar reasons why their home is "empty" but have no exemption.

Name:	Email:	Zip:
Christian Ramil	chriseramil@gmail.com	96826
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 11:08 AM

Testimony:

I urge the council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam to close the loopholes and pass an effective Empty Homes Tax Bill. We're facing a dire housing crisis across O'ahu, and vacant homes could be housing for local residents. Furthermore, revenue from an Empty Homes Tax could fund housing development. The Empty Homes Tax would help address this crisis by taxing homes that are empty most of the time. It would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed

legislation.

Name:	Email:	Zip:
Sean Doughty	doughty28@gmail.com	96706
Representing:	Position:	Submitted:
Self	Oppose	Dec 11, 2024 @ 11:33 AM

Testimony:

I oppose Bill 46 as it is. The 11,000 homes and $189 million in revenue being stated in reports are far from accurate. The Council should defer action and wait for the $500,000 study to be completed in January to provide more accurate data, as Budget Director Andrew Kawano requested.

Name:	Email:	Zip:
Mark Hamamoto	mhhamamoto@gmail.com	96791
Representing:	Position:	Submitted:
Self	Support	Dec 11, 2024 @ 11:46 AM

Testimony:

Dear Councilmembers,

Aloha! I am writing to strongly urge the council to pass Bill 46 FD1 TDST2 along with the proposed amendments by Councilmember Tyler Dos-Santos Tam that closes the loopholes. We're facing a dire housing crisis across O'ahu, and we urgently need to change the status quo that turns our beloved Hawaii into a place polarized between the haves and have nots. I am not against local residents who own multiple homes as a real estate investment, or against local residents who have a separate house for visiting family and friends. But there needs to be principled action taken by the Council that would stop the egregious WASTE of homes sitting empty while our own KAMA'AINA are forced to leave Hawaii because they can not afford to own their own home, or rent a home at an affordable rate. If passed, this bill WILL NOT stop continued local real estate investments and entrepreneurship. It simply places much needed limits on homes that are completely empty for significant amounts of time. Please consider how much those who are advocating against this bill are being driven purely by their self-interest and desire to make -- or keep -- as much money as possible. The Empty Homes Tax will be taxing homes that are empty most of the time. It's primary intent is to increase the supply of housing for local residents, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it to easy for owners of empty homes to avoid being taxed. I urge you to please pass this urgently needed legislation. MAHALO for your consideration, and support, of this Bill.

COMMENTS ON THE PROPOSED EMPTY HOUSE TAX BILL (BILL 46)

My name is Carie Lee and I oppose Bill 46, the "Empty House Tax Bill." I am a third generation Japanese woman who was born and raised in Wahiawa, Hawaii. I graduated from Leilehua High School in 1971. I lived in our family house in Wahiawa since 1954 when I was one-year old through 18 years of age, when I temporarily moved to Eugene to attend the University of Oregon. Shortly after graduation, I started a career in the Department of Energy, Bonneville Power Administration, retired and raised our family with my husband in Portland, Oregon. After my parents both died, I inherited their house and have used the house to visit Hawaii several times each year. Now we have sons and grandchildren who also come to stay at our home in Hawaii to maintain and enjoy our cultural background and roots. Over the years, my husband and I have made significant improvements to our home in Wahiawa to maintain and preserve it for current and future use by our family and friends. This year, the house is 70 years old, still in good condition, and still belonging to the Arakawa family. We do not rent the house, but allow our friends and family to use it for personal reasons. I want you to realize that we are not fly-by-night out-of-state/out-of-country investors who are looking for a quick buck and who don't care about our community. I grew up with the neighbors' families on our street and I am in constant touch with them. I am not interested in becoming a landlord, and have to deal with tenants causing damage to our house by moving in and out. Our house has been in our family for 70 years and we want to keep it that way. The Empty House Tax Bill taxes us with extraordinary, exorbitant, and unaffordable costs. The Empty House Tax would significantly erode the value of our house and savings accounts to nothing and force us to liquidate our asset, which my hardworking parents invested in for our family.

If you have any questions, please call me at (503)453-9818 cell or (503)643-5319 landline.

Carie Lee

RUSSELL Y. TSUJI
99-178 Kealakaha Drive
Aiea, Hawaii 96701
c: (808) 265-4642
tsujir001@hawaii.rr.com

December 7, 2024

Honolulu City Council
530 South King Street, City Hall
Honolulu, HI. 96813

Subject: Bill 46 (2024), CD2 -Empty Homes Tax bill before Council on December 11, 2024

Chair Waters and Council members.

My name is Russell Tsuji and I am a resident of Aiea and member of the neighborhood board. I submit this testimony in opposition in my personal capacity and not on behalf of the board. As I recently informed the Budget Committee, the Aiea Neighborhood Board considered supporting Bill 46 but did not receive the majority support of the board and thus the motion to support failed.

Although the CD2 attempts to change Bill 46 by adding a new tax classification E instead of adding on to a homeowner's existing real property tax obligation and this council's investor tax (tax classification A) legislation, the bill remains objectionable and I oppose this legislation.

I continue to see this legislation as "government overreach" by mandating its own people use their property (i.e., must rent or occupy the home or face an extraordinary tax designed to penalize the resident homeowner for not conforming to how the council thinks one should act or do) only in a particular manner as the government sees fit. This legislation reminds me of my college days when I studied Marxism and communism and read about a viewpoint where the ruling class (i.e., government officials or the elite in society sometimes referred to the bourgeoise) believed they knew better than working class (i.e., the proletariat) and therefore was justified in ordering and controlling how the people should live their lives in order to be considered "acceptable" in society (akin to Stepford wives dolls). I believed then as I believe now that view point is wrong, and the politicians who are elected by the people should refrain from turning around and passing laws that are intended and designed to control the thinking and actions of the people that elected them in to office.

Finally, this bill raises a "regulatory takings" claim[1] and a possible just compensation requirement. But more importantly and as noted above this bill intrudes on the people's

[1] There are many good reasons for keeping a property vacant or unoccupied. Sometimes a homeowner may be desiring to renovate the home that is pending a time delay due to permitting, or simply desires to keep the home vacant to avoid the necessary cleanup and repairs typically required after renting out the home. The stringent requirements for repairs and upkeep of maintenance under Hawaii's landlord tenant code also adds to the cost of renting out a home.

fundamental right to decide and do what they wish to do with their own property. With much respect, I urge this Council to hold this bill.

Thank you for allowing me to testify.

/s/
RUSSELL Y. TSUJI

Robert A. Gould
44-365 Kaneohe Bay Drive
Kaneohe, HI 96744-2664
December 7, 2024

To Honolulu City Council
Re: Bill 046(2024)

OPPOSED

This bill should be defeated. At the very least, there should be a cap on the tax as is the case in other cities. That cap should be less than $5,000.

RE: Bill 046(24) THIS IS A BAD BILL! Even with its bandaid 'fixes', it is still a bad bill. While the Residential E classification improves the efficiency of the language in the bill, it does not address the main problems.

You are trying to LOWER property values on Oahu. You hope that will make more homes affordable to local people, but it would also hurt *many more* local people who want or have to sell their homes. Lowering property values would lower assessed tax values and reduce property tax revenue on all properties. But the values would not be lowered enough to generate the outcome you claim to want.

You are trying to FORCE people to sell or rent the properties affected. *Who will be able to afford the market rent or purchase of the properties that cannot afford them now?* Do you aim to cut property values in half, thus reducing property tax revenue by half and hurting the vast majority of homeowners on Oahu? By one third? By 25%? By 10%? The same question applies!

You do not even know what properties are involved in the current version of the bill. You do not even know how many vacant properties actually exist on Oahu! You do not know what the supposed added revenue due to this exorbitant tax increase would be!

You are paying for a study to answer the questions above. WAIT FOR THE RESULTS OF THAT STUDY so you know what you are talking about! Right now, you do *not* know what you are talking about!!! You only have wishful thinking.

The San Francisco empty homes tax has been declared unconstitutional:
2. The Proposition M vacancy tax violates the Takings Clause of the Fifth Amendment as alleged in the First Cause of Action in the First Amended Complaint.

4. Proposition M violates property-owners' fundamental liberty interests in familial living arrangements, protected by the due process and equal protection clauses, insofar as it taxes (actually, penalizes) units that are rented to family members of the owner while exempting units that are leased to strangers, as alleged in the Third and Fourth Causes of Action in the First Amended Complaint.

5. Proposition M violates property-owners' constitutional right to privacy under the California Constitution, insofar as it seeks to compel them to share the property on which they reside with others, against their will, as alleged in the Fifth Cause of Action in the First Amended Complaint.

Tommy Waters has been trying to push this type of bill for years, and this is the third try. There are many good reasons the first two attempts failed, and this one should also fail! Below is an explanation of why it should fail:

1. Bill 46(24) is self defeating, in that if the bill achieves the desired results and results in all dwellings being occupied, the added tax revenue will disappear. But the costs of administration will remain. Those costs will then have to be borne by the public in other ways, perhaps by increased property taxes on owner-occupied properties.

2. There is no accurate estimat of the costs of administration, such as
   A. cost of supplying the necessary forms to the public.
   B. The public's cost of time spent filling them out.
   C. The cost of the 'property tax police' necessary to physically inspect properties to insure compliance.
   D. The costs of general administration in running multiple property tax rates and ensuring their proper application to the properties in question.
   E. The costs of the city defending itself against multiple lawsuits regarding the constitutionality of the bill and the application of the provisions of bill.
   F.. The costs to the city in the event of successful legal challenges to the bill and the settlement costs thereof. NOTE: a similar but much less onerous bill in San Francisco has already been adjudicated as unconstitutional!

3. As more and more properties come into compliance, the revenues will decrease, eventually reaching zero if the bill works as designed.

4. It is a derogation of property rights and privacy rights and puts an undue record keeping burden on the citizenry. The idea that 'property tax police' can enter a property to check compliance (which would require actually entering dwellings). is a violation of the fifth amendment's protection against self incrimination and the fourth amendment's protections against unreasonable search and seizure.

5. It creates two classes of citizens: 'locals' and 'others'. That is patently unfair and probably unconstitutional. I believe that will negatively affect tourism and *income from tourism*, and will encourage demonization of tourists and result in increased crimes against them.

6. Most homes owned as second homes by off island owners are unaffordable to the local citizens whom the bill is trying to help.

7. If the bill works as designed, it might lower property values on Oahu in general. *In fact that is one of its stated goals.* Where are the provisions to make local people whole for the loss of their property value?

8. Only four other United States cities that I can find, San Francisco, Berkeley and Oakland, CA, and Washington, DC. (my requests to Council Members Kiaina and Waters for examples went unanswered) currently have similar bills, and ALL have dollar caps on the tax increases and exempt properties that are owner occupied even if they have additional dwelling units.

   A. San Francisco, CA has an Empty Homes tax for CERTAIN residential units. Residential Unit means a house, an apartment, a mobile home, a group of rooms, or a single room that is designed as separate living quarters, subject to limited exceptions. A person that owns any Residential Unit located in a building with two or fewer Residential Units is exempt from the

Empty Homes Tax with respect to any Residential Unit located in that building. This would eliminate the Bill 46(24) taxation of additional dwellings on a property. The tax is capped at between $2,500 and $5,000 depending on the size of the unit. Bill 46(34) has no such cap, and its own examples state that a $4,000,000 property could be taxed $120,000 in Hawaii! Also, in San Francisco, A person that owns any Residential Unit located in a building with two or fewer Residential Units shall be exempt from the Empty Homes Tax with respect to any Residential Unit located in that building. San Francisco's base residential tax rate is 1.18%.

B. Oakland, CA has a $6,000 tax on any PARCEL that is vacant. A property is considered "vacant" if it is "in use less than fifty (50) days in a calendar year," "Residential Parcel" means all parcels that are improved with one (1) or more residential units. Again, there is no provision for taxing an additional dweling as a proportion of the total square footage as is the case in Bill 46(24). Oakland's base residential tax rate is 0.88%.

C. Berkeley, CA has a $6,000 tax on any Residential Unit Vacant for more than 182 days a year. There is a provision that exempts a second, third, or fourth dwelling on a property: "A natural person or trust who is the owner of a single property of four or fewer Residential Units, inclusive of accessory dwelling units and junior accessory dwelling units, that is their principal residence shall be exempt provided that they own no other Residential Units in the City." Berkeley's base residential tax rate is 1.5%.

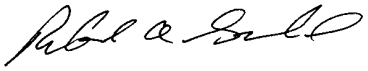
D. NONE of these cities tax additional dwelling units as envisioned in Bill 46(24). NONE of these bills authorize the respective City to physically search the dwellings to see if they are occupied as Bill 46(24) does!. ALL of these cities except Vancouver, *which is not in the United States* have a cap on the empty homes tax that is relatively nominal compared to the existing tax rate. ALL of these cities exempt properties that are the primary residence of the owner.

9. The bill is confiscatory and will no doubt be vacated by the courts.

10. On the slight chance this bill is upheld, it will end up costing the City more in lost revenue and expenses than it will gain, it will not help the people it pretends to help, and it will hurt the vast majority of homeowners on Oahu! The only way to solve the problem of affordable rentals *if* there is one, is to build new rentals, homes, and condominiums.

PLEASE, PLEASE, defeat this divisive and poorly designed bill!!

Sincerely,



Robert A. Gould
(808) 254-5242
bob.gould@stanfordalumni.org

Testimony Opposing Oahu Bill 46 - Empty Homes Tax

Aloha Chair Waters and Honolulu City Council Members,

I strongly oppose Bill 46, which proposes an empty homes tax. This measure unfairly penalizes property owners without adequately addressing the root causes of our housing challenges.

Second homes are typically higher-end properties, unsuitable for affordable housing solutions. Their owners contribute significantly to Oahu's economy by supporting local businesses and services, including jobs in cleaning, landscaping, catering, and hospitality. Many owners temporarily leave their homes vacant for legitimate reasons, such as extended travel, work assignments, or family care. Punishing these individuals with a blanket tax disregards their personal circumstances and property rights.

Moreover, the implementation of this measure raises serious concerns. How are you planning to track this fairly? Determining which homes are "empty" and for how long is complex and prone to errors. It risks creating an unnecessary administrative burden and potential disputes between property owners and the government.

Additionally, one of the primary causes of housing delays is the permitting process, which often takes more than a year. These delays significantly hinder new development and the creation of affordable housing. Rather than imposing this tax, the state should focus on streamlining permitting processes and redeveloping areas like Makiki and Moiliili, which are better suited for affordable housing projects.

Thank you for the opportunity to share my perspective.

Mahalo,

Nancy Chen

Jeffrey Laurent
44-363 Kaneohe Bay Dr.
Kaneohe, HI 96744
jeffrey.laurent@hotmail.com
908-202-3569

December 8, 2024

Opposed to Bill 46

Dear City Council Members,

On November 26th, 2024, the Honorable Ronald E. Quidachay, Judge of the Superior Court of California, made a summary judgement in favor of plaintiffs ruling that Proposition M, the empty homes tax in San Francisco, violates the Takings Clause of the Fifth Amendment as well as violating several other property owner rights. On this ruling alone, Bill 46 should not be passed by Council Members. To do otherwise is to open the City and County of Honolulu and taxpayers to lawsuits and judgements for which precedent is now clear. Council Members that vote to pass Bill 46 will forever be known as having knowingly voted for an unconstitutional bill. In addition to the high and wasteful legal costs, passing Bill 46 also requires the City and County of Honolulu to continue to spend and waste precious funds on developing plans for execution of the Bill. Such funds should instead be spent on alternative measures to address the issues of Affordable Housing on Oahu.

It was disappointing to listen to the discussions of the City Council's Budget Meeting on November 21, 2024 and to see the new amended bill that will be before the City Council for vote on December 11, 2024.

- The latest version of Bill 46 which will be up for vote on December 11, 2024 now has the new **Residential E** category. All references to the new tax rates disappeared from earlier versions. Yet somehow, the $500,000 Ernst and Young study is supposed to be able to use the proposed bill to provide details that they can use in their studies on revenues and costs. What details? There is no transparency.

- The creation of a new property tax classification of **Residential E** is an attempt to shield the bill from legal challenges by avoiding double taxation. The many exemptions are attempts to shield as many homeowners as possible with current Residential A exemptions from being impacted by the new Residential E classification and subsequent tax increases. The entire bill was predicated on the claim that homes used less than 183 days per year are significantly increasing housing prices and decreasing available stock. If the dubious claim were true, how does a second home owned by a "local" have less of an impact than a second homeowner that is not a local? For that matter, doesn't every single homeowner on Oahu contribute to the shortage of supply by taking a home off the market?

- When the lawsuits start coming, be assured that every public document, bill version, amendment, discussion, or comments in recorded meetings will be introduced as evidence to show the true intentions of the bill. Hiding behind Residential E may not be so easy.

- **Council Chair Waters** continues to erroneously state that Hawaii has the lowest property tax rates in the country. The primary issue is education costs. I have previously shared with Council Members my own NJ property tax bill which shows that 67.8% of the taxes go to education. Such educations costs are not included in Oahu property taxes. The other issue is that tax rates are directly related to assessed values to generate the revenue needed for the budget. Higher property values such as on Oahu require lower tax rates to generate the revenue needed. In locations with lower home values, property tax rates will be higher to generate the same revenue. When adjusted for education and housing costs, I demonstrated that the underlying property tax rate on Oahu is the same or higher than NJ, the state with the highest property taxes in the country. So please, STOP MISREPRESENTING THIS ISSUE. If you keep saying the same thing over and over, people start to believe it. It's called gaslighting.

- I can tell you from experience that we did not even know about property tax rates on Oahu when we purchased our home. We moved here because we loved Hawaii. Moving away to care for ill parents was extremely difficult, but we did not want to give up on our dream to live in Hawaii despite the many difficulties of being an owner from far away and the fact that we now pay 2.25 times more in property taxes due to the Residential A classification.

- I will also note that I worked my entire career to be able to afford a house on Oahu. While I sympathize with the challenges of **students** to find affordable housing (I too had the same issues from 1976-1980 as well as food security concerns), there should be relatively easy ways to find solutions to their problem that do not involve penalizing hard-working, property tax paying homeowners that are in a completely different phase in life. This can be done quickly, but requires attention, ideas, incentives and a desire to resolve the issues now.

- **Council Member Weyer** said in the discussion on November 21st just before the vote that he thinks that Residential E is acceptable because homeowners can pay less if they rent to others but have the constitutional right not to in which case, "they will pay a little bit more in taxes." A little bit more? While no numbers are in the current version, the previous version's proposed 3% amounts to an incremental $64,000 in taxes for us! That is a 476% increase! That is much more than a little bit and well beyond our capacity to pay. We have had three previous experiences renting our home in NJ when on expatriate assignments and each was a disaster. One renter kept pouring cooking oil down the drain resulting in significant and costly blockages. Another coated the stove, counter, and floor with so much cooking oil splatter that a professional cleaning crew of four gave up trying to clean it and we ended up having to replace it all. The third had a pet destroy a door and they left repair marks on walls all over. These are the realities of being a landlord and nobody should be forced to take on this responsibility or

face alternative financial penalties especially when it is your personal home and not an investment property. Being a landlord is not something to be taken lightly.

Now is the time to kill this bill and focus on ideas that will really help address the issue of housing affordability. Stop victimizing people that care for Hawaii and own a home in Hawaii but happen to live elsewhere for whatever reasons. You are pushing us against our will to either rent, sell, or pay an exorbitant increase in taxes. As has been judged in California, it is unconstitutional. You now have the perfect reason to vote **NO** on Bill 46.

Respectively,

Jeffrey P. Laurent

Honolulu City Council
Bill 46, Relating to Real Property Taxation

RE: Strong support of Empty Houses Tax December 11, 2024

The Council for Native Hawaiian Advancement (CNHA) writes in **strong support** of Bill 46. For too long, cost of living and high housing prices have pushed local residents out of their generational homes, with over half of all Native Hawaiians no longer living in Hawai‘i. Multiple concurrent solutions are necessary to curb the housing crisis and this bill is a critical part of keeping Hawai‘i, Hawai‘i.

Housing is a foundational stone to many of the challenges that our families are facing. The 2019 housing gap study identified over 22,000 units needed on O‘ahu for housing local families. The study also described a projected decrease in demand caused by out-migration. Put simply, local people are leaving Hawai‘i largely because the cost of living is too high and housing is unachievable. Despite the demand, over 34,000 units sit vacant according to the U.S. Census.

The lack of available, affordable housing is particularly a major detriment to the Native Hawaiian community. On average, 14% of Native Hawaiians in the state live in crowded households, twice more than the state average and almost five times more than the national average. The number of crowded homes jumps to 21% when looking at just Native Hawaiian renters. Overcrowding is how many Native Hawaiians can afford their homes, but as prices keep increasing more people are being pushed out. It is imperative that we do everything in our power to keep our ‘ohana home.

This is the third attempt by the Council to address vacant units in the past five years. We know that O‘ahu residents want to see action taken to bring these units into housing for local families, and while the policy has always been sound, prior efforts have struggled with implementation. I applaud Chair Waters and Budget Chair Cordero not only for introducing this measure but also for the work done to find a pathway that the Administration can support implementation. CNHA suggests amendments to the bill that significantly narrows or eliminates exemptions K, P, and Q to keep Bill 46 strong and effective. However, CNHA remains in support of passing any sort of Empty Homes Tax that can set up necessary infrastructure for implementation, begin to see impacts, and be continually improved upon.

This bill cannot be expected to solve the housing crisis, but it is indispensable as one of many solutions to increase affordable and diverse housing options and prevent further homelessness and displacement. We humbly ask that you **PASS BILL 46.**

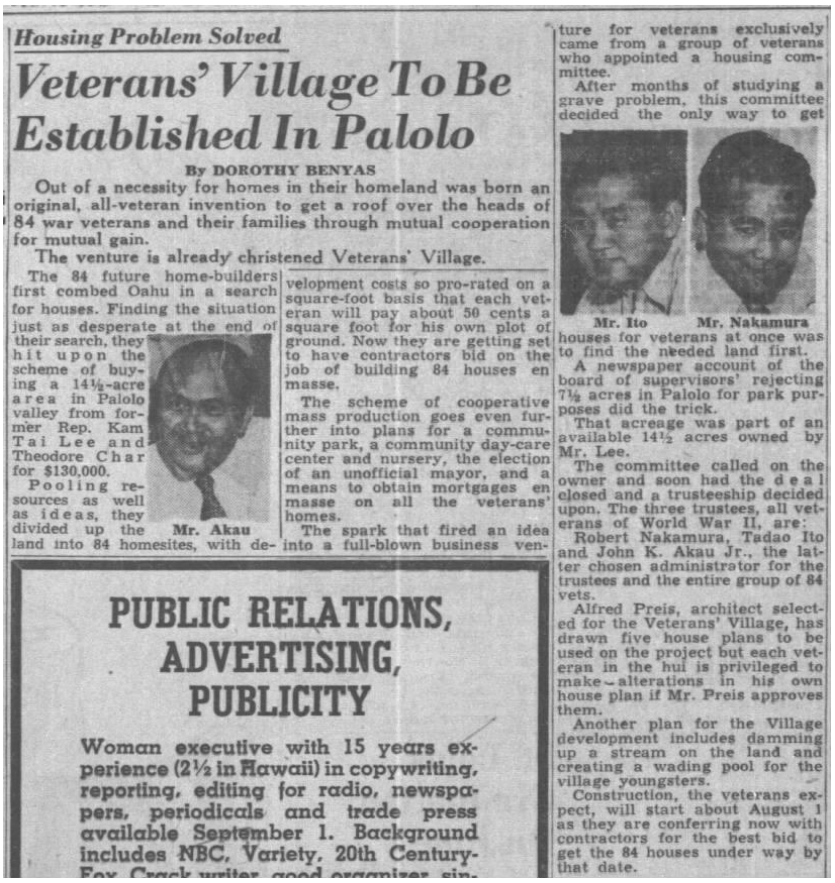
Me ka ha‘aha‘a,

Madelyn McKeague
Director of Advocacy, CNHA

My name is Joanne Fujio. I am writing in regards to Empty Homes Bill 46. Born and raised in Palolo Valley, I graduated from Kaimuki High School in 1970 and the University of Hawaii Manoa in 1974. Councilman Calvin Say and I are among those growing up in Palolo during those years. Moving to the island of Kauai, I retired from the Department of Education after 36 years of service.

My family is the original owner of a 1949 home located in a Palolo Valley development named Veteran's Village, targeted for veterans returning from World War II. I encourage you to view the following on Veteran's Village (building housing in postwar Honolulu through collective community action). It includes a clip of our family home on Kupaa Drive:

https://thinktechhawaii.com/alfred-preis-and-the-veterans-village-in-palolo-valley-docomomo-hawaii/



Housing Problem Solved

Veterans' Village To Be Established In Palolo

By DOROTHY BENYAS

Out of a necessity for homes in their homeland was born an original, all-veteran invention to get a roof over the heads of 84 war veterans and their families through mutual cooperation for mutual gain.

The venture is already christened Veterans' Village.

The 84 future home-builders first combed Oahu in a search for houses. Finding the situation just as desperate at the end of their search, they hit upon the scheme of buying a 14½-acre area in Palolo valley from former Rep. Kam Tai Lee and Theodore Char for $130,000.

Pooling resources as well as ideas, they divided up the land into 84 homesites, with development costs so pro-rated on a square-foot basis that each veteran will pay about 50 cents a square foot for his own plot of ground. Now they are getting set to have contractors bid on the job of building 84 houses en masse.

Mr. Akau

The scheme of cooperative mass production goes even further into plans for a community park, a community day-care center and nursery, the election of an unofficial mayor, and a means to obtain mortgages en masse on all the veterans' homes.

The spark that fired an idea into a full-blown business venture for veterans exclusively came from a group of veterans who appointed a housing committee.

After months of studying a grave problem, this committee decided the only way to get houses for veterans at once was to find the needed land first.

Mr. Ito Mr. Nakamura

A newspaper account of the board of supervisors' rejecting 7½ acres in Palolo for park purposes did the trick.

That acreage was part of an available 14½ acres owned by Mr. Lee.

The committee called on the owner and soon had the deal closed and a trusteeship decided upon. The three trustees, all veterans of World War II, are:

Robert Nakamura, Tadao Ito and John K. Akau Jr., the latter chosen administrator for the trustees and the entire group of 84 vets.

Alfred Preis, architect selected for the Veterans' Village, has drawn five house plans to be used on the project but each veteran in the hui is privileged to make alterations in his own house plan if Mr. Preis approves them.

Another plan for the Village development includes damming up a stream on the land and creating a wading pool for the village youngsters.

Construction, the veterans expect, will start about August 1 as they are conferring now with contractors for the best bid to get the 84 houses under way by that date.

PUBLIC RELATIONS, ADVERTISING, PUBLICITY

Woman executive with 15 years experience (2½ in Hawaii) in copywriting, reporting, editing for radio, newspapers, periodicals and trade press available September 1. Background includes NBC, Variety, 20th Century-Fox. Crack writer, good organizer, sin-

In 2017, my mother passed away at the age of 96. Prior to my mother's passing, my son lived in our Palolo home while attending UH Manoa. He also helped care for his grandmother, enabling her to live in her home until her passing.

To keep the house in the family I purchased my siblings shares in 2018. Due to lack of medical care on neighbor islands, many of my physicians are in Honolulu.

Bill 46 will force me to rent out my Palolo home (resulting in me seeking costly accommodations for visits to Honolulu), move my primary residence to Honolulu (my children and grandchildren live on Kauai), or worst case scenario, sell my family home.

Bill 46 will result in unintended consequences for owners who are trying to preserve family properties. Although I am in favor of Bill 46, I am asking for your help as council members to include the amendment for a second dwelling that is owned by one or more of the descendants of a person who owned the property at least 25 years ago.

Mahalo for your consideration regarding this matter.

Sincerely,
Joanne Fujio
3417 Kupaa Drive
Honolulu, HI 96716

808-651-6385

jfujio1@gmail.com

Testimony on Bill 46 CD2
Relating to Real Property Taxation December 11, 2024
BUDGET CR-355

by Luciano Minerbi

Please include the following in BILL 46 CD2

Proposed Exception:

If two adjoining apartments are physically connected and used as a single principal residence by the owner(s), they shall be exempt from the empty home tax provided:
1. The owner(s) submit a notarized Declaration of Occupancy confirming that both units are occupied as a single residence.
2. One of the two units is granted a homeowner exemption.
3. The owner(s) provide evidence such as insurance, utility bills in the name of one or two of the owners.

One single principal residence for a family constituted by two connected apartments identified by two different TMK parcels numbers and with only one parcel with the homeowner exemption, and provided with a notarized Declaration of Occupancy by the owners, Oahu residents should be recognized by the C&C as occupied and not vacant and not subject to the Empty Home Tax.

Rationale:

As the Bill 46 CD2 is written may lead the Director to wrongly represent in the rules of its administration that one of the two apartments (that does not carry the homeowner exemption that is attached to the other apartment) is a “vacant home” to be taxed when the principal residence is in fact occupied by the owners. This erroneous determination would be a “false in a public act” by an agency, with possible legal implication under US laws.

Proposed Addition:

Page 4 (4) (iii): “and zone apartment low, medium, and high-density apartment”
Rationale: apartment is also a residential use for people’s to live in.

Page. 2 2 (Q) (iv) By a Family Trust
Rationale: family trust is used by families to keep the property in their ohana.

Testimony respectfully submitted by
Luciano Minerbi,
professor emeritus of urban and regional planning, UH,
as an individual and as an expert in my field and

as former C&C Commissioner of Housing and Community Development.
lucianominerbi@gmail.com
2444 Hihiwai str. apt 2005/2006, Honolulu, Hi 96826

RE: Support for Vacant Home Tax, Bill 46, version FD1-TDST2

Dear Chair Waters, and members of the Honolulu City Council:

I sincerely urge you to vote YES on Bill 46, the Empty Homes Tax (and support version FD1-TDST2). Please vote for this version to put affordable housing for local families as your first priority. To be effective and make a major difference for Oahu housing, I urge you to tighten the bill and not have so many easy ways for property owners to evade it. **In section Ki**, I urge you to limit the exemption to ONE time in 5 years for rentals and for-sale units. I also urge you to **dedicate 100% of the funds** from this new category of property taxes to create affordable housing and end homelessness (including services and resources to move successfully into permanent housing). This is an issue that now affects almost every neighborhood on Oahu.

I have lived in Moiliili and Makiki for almost 50 years both as a renter and a condo owner. I see our affordable housing being lost. We need housing NOW. We need you to put our local families (who need housing) first and bite the bullet to take dramatic action. The City has been working on homelessness and housing for years. They have done good things. But it has not been enough—more REAL solutions are needed. I fear for Oahu as hundreds and then thousands of our local people (who work which support us all) move away from Hawai`i.

The lack of affordable housing is not only driving people away from Oahu, it is forcing many elderly into homelessness. I have 2 friends right now who are facing the possibility of becoming homeless. They are 74 and 79 years old. This is not right. This is not aloha. I have another elderly friend who was homeless for over 1 year, on the streets. Finally, the City and homeless providers were able to obtain an emergency housing voucher for him. Yet, it STILL took months to find a landlord to rent to him. He has now been housed for over 1 year and is paying rent and is a good tenant. He wanted to get housing and was willing to work on this. Yet it still took about 1.5 years to get into a rental.

The Empty Homes Tax is a solution since it will encourage more housing NOW. It can create housing in the short term. The City and State must continue to create new buildings but these take years before they are ready for our local people to occupy. Developers create new for-sale houses, but will off-islanders continue to buy many of these new units for second/vacation homes? Again, I am depending upon you to find creative solutions to house our local families NOW. Please vote yes on the version of this bill that will be effective. Some of the proposed amendments are so wide open to abuse that I fear the effectiveness of this solution may be disrupted.

Thank you for listening. Please pass a strong bill that will house our local families. Please reduce the number of exemptions in this bill and dedicated the funding for affordable housing and homelessness solutions.

Sincerely, Betty Lou Larson, December 9, 2024

TESTIMONY

Bill 046 (24) RELATING TO REAL PROPERTY TAXATION

Wednesday, December 11, 2024 at 10:00 AM
Honolulu Hale

Submitted in STRONG OPPOSITION by Mrs. Jamie Detwiler

Honorable Chair and Council Members

I strongly OPPOSE Bill 46 for the following reasons:

Bill 46 will negatively impact kama'aina who own 2 homes on Oahu. The empty homes tax would implement another tax increase that will negatively impact the economy and hurt future generations of local families. Many of these homes have been in the family for years.

1. Research has shown that taxing Peoples' Empty Homes Isn't Helping the Housing Crisis: A Review of Taxation of Empty homes in British Columbia and San Francisco.

   Economists say levies (taxes) on vacant homes are largely political theatre, and policymakers need to tackle other factors such as supply-demand imbalance. In fact, taxation on empty homes has driven rates up and decreased the affordability of rental units. (Source: Bloomberg.com)

2. Bill 46 is a violation of the 4th Amendment of the US Constitution. Implementation of this law would invade the privacy of citizens of this county. This is government overreach. The 4th amendment says the people have the right to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures and shall not be violated.

   Bill 46, Under Section § 8-__.5 Administration. (Page 7)
   (c) Audits and Investigations
   (e) Inspections
   These are clear violations of our 4th Amendment

3. Hawaii is ranked #2 in the nation for having the highest tax burden. Why would you want to add to the existing tax burden?

4. Bill 46 uses the verb "could" six times. The word "could" implies the "possibility" of something occurring. This is bad policy.
   Bill excerpts:

   The empty homes tax *could*:
   - help to ease these problems by: (1) encouraging existing owners to rent or sell vacant housing stock for use as homes for local residents; (2) increasing the City's supply of homes to better meet demand and reduce market pressures that cause

high and unaffordable housing prices; and (3) raising funds for affordable housing and homelessness solutions.
- help to convert existing investment properties into housing for local residents without the need for costly construction, long delays for development and permitting, and the acquisition of more land.
- increase the affordable housing stock for residents by encouraging long-term rentals and providing funds for the construction of new affordable housing.
- help control and potentially lower the City's rapidly increasing housing prices, as it would encourage productive investments and utilization of the City's housing supply.
- help renters; as housing supply increases, landlords will need to offer reasonable rent prices to secure renters in order to avoid being assessed for the tax.
- Create a dedicated source of revenue for addressing affordable housing and homeless needs.

5. Potential Solutions: I suggest you look at the root cause of homelessness and At-Risk for homelessness and develop a strategy for rehabilitation, education, transition housing, and permanent housing (rental) solutions.

Please vote NO on Bill 046(24).

Thank you for the opportunity to testify.

Respectfully submitted: Jamie Detwiler

JEFFREY GRISWOLD
502 N. KAINALU DR.
KAILUA, HAWAII

December 8, 2024

City Counsel
City and County of Honolulu

Subject: Bill 046(24)

To the Honorable City Counsel Chair and Members,

I strongly support Bill 046 because it will benefit those who live, work and vote in Hawaii. The cost of housing is a function of supply and demand. The Hawaii market is unlike most other places because of the strong demand for vacation homes and investment properties by nonresidents. This demand has driven up residential real estate prices to the point that most Hawaii residents cannot afford to buy a home. Rental costs have also increased dramatically because many of the properties owned by nonresidents either remain vacant or are operated as short term rentals.

The proposed Empty Homes Tax will have a positive impact on both the supply and demand for residential real estate on Oahu. The increased cost imposed by the Tax will be a disincentive for nonresidents and investors who are thinking about buying a home or condo unit in Hawaii and either leaving it vacant or using it as a vacation rental. This disincentive should dampen the demand for residential real estate to some extent. The Tax also provides an incentive for the current owners of homes they don't occupy to either sell or rent to a Hawaii resident. There are reportedly more than 30,000 residential units on Oahu that are unavailable for long term occupancy by local residents because they are either vacant or operated as vacation rentals. If even a fraction of those residential units are sold or rented to Hawaii residents, that would represent a significant increase in the supply. Given the high cost of construction in Hawaii, it makes sense to try to increase the availability of housing from the existing supply rather than trying to build our way out of our housing shortage.

Hawaii has some of the lowest property taxes in the Country. Owners are free to use their properties as they chose, but if someone can afford to own a home or condominium that they don't occupy or rent to a Hawaii resident for at least six months of the year, that owner can afford to pay higher property taxes.

To the extent that owners chose to pay the higher tax, the increased revenue can defray the cost of subsidized low income housing or pay for services that benefit Hawaii residents generally. The Empty Homes Tax may not by itself solve our housing cost problems but it is a step in the right direction. If the City Council does nothing to address this problem the exodus of local residents who can no longer afford to live here will continue.

Respectfully,

Jeffrey Griswold

Jeffrey Griswold

Greetings Council Members:

Hopefully you have seen this report (search term: “Ripple Effects: The Impact of an Empty-Homes Tax on the Housing Market”) from the C.D. Howe Institute in Canada - a prominent, independent not-for-profit research institute. It uses government data and economic analysis to assess effects of this law on Vancouver, where this has been enforced since 2017. The period covered is 2017 - 2021. The bottom line is that they conclude:

1. The tax penalty did force some vacant properties into the rental market - that would be expected
2. The penalties increased the city’s tax take from its citizens - that is also expected
3. It had ZERO impact on the affordability of rents, see (b) in the panel below - this is also as expected, just as virtually every critic has noted: Properties hit the market at current market rates, period, end of story.

Rental rates are a function of property valuations, which in turn are driven by credit, etc. Property valuations rose over that period due to those forces in Vancouver (just like Hawaii) and rental rates followed in lock step, completely unaffected by the enforcement of this law.

Figure 1: Vacancies, Rents, and Total Dwellings in Treated and Non-treated Groups



Source: Authors’ computations, as described in the text.

The hapless citizens of Vancouver are subjected to this abusive law because their politicians are indifferent to their suffering. It is a 100% failure at its stated objective of making housing more affordable for its citizens, and was likely to be so since its inception. As citizens of this country though, we are so greatly blessed to have protections against this kind of governmental abuse written into our constitution. Those protections, as I’m sure you are aware, have been invoked in California, and the courts have held that this law is unconstitutional in not just one, but TWO ways: It is an unconstitutional taking of our property, and it violates our rights to privacy.

This recent court finding puts to bed the question of whether this law is even legal, it’s not. It’s unconstitutional, and this is a great gift, coming as it does just before this full council vote, because we like to believe that our city council is not indifferent to our suffering, and thus will not vote to inflict a demonstrably ineffective and destructive law in direct violation of our constitutional rights. Please vote no.
Thomas M. McCamley

Shaun Campbell

808.388.3014 islolandia@gmail.com 860 Halekauwila Street, Apt. #501, Honolulu, Hawai'i 96813

December 9, 2024

Honolulu City Council
Honolulu Hale
530 South King Street, Room 202
Honolulu, Hawai'i 96813

RE: STRONG SUPPORT for Bill 46 FD1 - TDST2, the Empty Homes Tax

Aloha e Members of the Honolulu City Council:

I am writing to express my strong support for the passage of Bill 46 FD1 - TDST2, the Empty Homes Tax, and urge you to adopt the version introduced by Councilmember Tyler Dos Santos-Tam. This draft's bold and decisive leadership offers Honolulu an opportunity to address our acute housing crisis head-on. A watered-down, ineffective version of this bill would only perpetuate the challenges we face.

The reality of our housing market is clear: a private sector driven by speculative real estate investment has failed to provide the solutions our residents need. Countless homes in Honolulu sit empty while families struggle to find affordable places to live. This misalignment underscores the necessity for an Empty Homes Tax to disincentivize housing hoarding and to reclaim these properties for the public good.

To maximize its impact, 100% of the revenues from the Empty Homes Tax must be dedicated to affordable housing initiatives and solutions to homelessness. Honolulu needs meaningful action to build a future where housing is a human right, not a commodity. Allocating these funds exclusively to affordable housing ensures that we address the root of the problem, offering relief to our most vulnerable residents and promoting equitable opportunities for all.

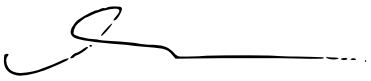
Councilmember Dos Santos-Tam's draft takes the bold approach required to confront this issue effectively. We cannot afford half-measures or token gestures that fail to tackle the crisis with the seriousness it demands. The watered-down

alternatives risk becoming mere window dressing, perpetuating the status quo rather than creating lasting, positive change.

Honolulu deserves bold action and innovative solutions to address its housing challenges. The TDST2 draft of Bill 46 represents a step in the right direction, and I urge the Council to pass it as written. This is not the time for compromise that dilutes the bill's effectiveness but a moment for decisive action to ensure that housing in Honolulu serves the needs of its residents.

Thank you for your commitment to our community, and I implore you to prioritize the needs of Honolulu's people over external pressures by supporting the TDST2 draft of Bill 46. Let us lead with courage and create a city where everyone has a place to call home.

Mahalo piha,



Shaun Campbell

Citizen Advocate

December 9, 2024

Trevor Nagamine
PO Box 37966
Honolulu, HI 96837
tnagamine.nb25@gmail.com

Councilmember Tommy Waters, Chair
Honolulu City Council
530 S. King St.
Honolulu, HI 96813

RE: Bill 46 (2024) — Relating to Real Property Taxation

Dear Chair Cordero and Members of the Committee,

My name is Trevor Nagamine, and I am a resident of Mililani. I am also a member of Neighborhood Board No. 25 (Mililani/Waipio/Melemanu); however, I am submitting this testimony in my individual capacity, and this testimony does not reflect an official position of Neighborhood Board No. 25. I am writing today in support of Bill 46.

This bill would impose an additional real property tax on residential properties not used as long-term housing. While this bill alone will not solve the housing crisis on this island, it is a vital and necessary step in disincentivizing the use of residential properties as vacation units for tourists.

I respectfully ask that the Council consider striking the exemptions in the bill for local property owners, specifically those listed in subparagraphs (8)(P) and (8)(Q) to be added to ROH § 8-7.1(c) (pp. 11-12 of Bill 46, CD2). People who buy property for speculative or investment purposes affect the housing market the same way, regardless of whether or not they live on-island, by removing housing units that would otherwise be available to prospective buyers seeking a permanent home.

Thank you for your time and attention to this matter.

Mahalo,

Trevor Nagamine

Honolulu City Council
Ke Kanihela O Ke Kalana O Honolulu
City and County of Honolulu

Wednesday, December 11, 2024
10 A.M.
Regular Meeting
City Council Chamber
28th Session

Re: Bill 46, CD 2 - Relating to real property taxation (Addressing the taxation of vacant residential properties in the City and County of Honolulu.)

Aloha Chair & Presiding Officer Waters, Vice-Chair Kiaʻāina, and members of the Council:

The Prince Kūhiō Hawaiian Civic Club **SUPPORTS** the intent of Bill 46 for an empty homes tax. The bill seeks to establish a new real property tax classification, "residential E," for vacant and under-utilized residential properties in the City and County of Honolulu. This bill is essential to address the ongoing crisis in housing affordability and availability, which is having a profound impact on residents and their quality of life. I urge you to consider the critical benefits this ordinance would bring to our community and the long-term positive changes it could foster.

Hawaiʻi is facing an acute housing and homelessness crisis that disproportionately affects Native Hawaiians and other vulnerable populations. According to the 2020 U.S. Census Bureau Housing Vacancies and Homeownership Survey, the state's gross vacancy rate is 15%, while the City and County of Honolulu has a year-round vacancy rate of 9.6%, representing thousands of empty homes. This alarming number reflects a housing market that fails to meet the needs of our local population and contributes to some of the highest home prices in the nation.
The median price of a single-family home in Honolulu has surpassed $1 million as of December 2023, demonstrating just how inaccessible housing has become. This situation has worsened over the past decades, with home prices increasing by 1,200% over the last 45 years while average household income has only grown by 600%, as noted in Governor Josh Green's July 17, 2023, Emergency Proclamation. This disparity between housing costs and income growth has left many residents without affordable options for long-term living, pushing them toward homelessness or forcing them to leave their communities.

Bill 46 (2024) will introduce a tax on vacant residential properties, incentivizing property owners to either rent or sell these units to local residents. This will help increase the supply of housing available for our community, ultimately easing market pressure and driving down the unaffordable prices that many in our city face. By encouraging owners to make their vacant properties available for long-term rentals or sales, this measure will align with our urgent need for more accessible housing solutions.

This new tax classification will not only help address immediate housing supply issues but will also generate revenue that can be used to fund affordable housing projects and homelessness prevention initiatives. These funds could support the maintenance of existing housing stock, climate adaptation measures, and other critical public services that strengthen the resilience of our community.

It is important to note that jurisdictions around the world, including France, Vancouver, and cities in California such as Oakland, Berkeley, and San Francisco, as well as Washington, D.C., have successfully implemented forms of an empty homes tax. These examples demonstrate that such measures can effectively encourage property utilization and help tackle housing shortages without burdening the general public.

In summary, Bill 46, CD2 (2024) represents a proactive and essential step toward making housing in Honolulu more accessible and affordable. It will help repurpose under-utilized properties, discourage speculative investments that drive up prices, and provide necessary funding for initiatives that address our city's housing and homelessness crises.

Founded in 1964, PKHCC was organized to promote the education and social welfare of people of Hawaiian ancestry and objectives include supporting high ethical standards in business, industry and the professional fields of enterprise.

PKHCC urges the council to pass Bill 46, CD 2. Mahalo for your attention and consideration.

Me ke aloha,

Dr. Sylvia Hussey
Interim Pelekikena

Church of the Crossroads
United Church of Christ

A Just Peace and Open and Affirming Congregation

Testimony In Support of Bill 46, CD2 (2024)
With Request for Amendments
For City Council Meeting on December 11, 2024

The Church of the Crossroads was founded in 1922, as Hawaii's first intentionally multi-racial church. With approximately 180 members, our mission includes advocacy for the pursuit of peace, justice, and stewardship of our environment.

Our congregation SUPPORTS a strong Empty Homes Tax for Honolulu. We urge you to pass Bill 46, CD2 with amendments to include:

1. **Those in FD1-TDST2, to strengthen language in certain exemptions and overall effectiveness of Bill 46;**
2. **Dedicate 100% of the tax revenues to help address affordable homes and homelessness. These revenues are essential to build the thousands of affordable homes our residents need and should not be diverted to other purposes; and**
3. **Limit or eliminate exemptions in subsections D(i), P(i) and Q that are easily manipulated and would erode the impact of this bill.**

The Church of the Crossroads believes our lack of affordable housing and homelessness are major justice and equity issues that hurt our entire community. We need big bold changes, not small incremental ones that fail to address Honolulu's needs. This bill has become diluted by far too many exemptions that will significantly weaken the impact of the bill. We can and should do better for our community.

Honolulu Property is "Impossibly Unaffordable," per Demographia (see here)

- $1,000,000: Median home price in Honolulu.
- $85,857 Median household income in Honolulu. (2020 Census)
- Median price of housing is now over 10 times median income

Investors are hoarding our local housing:

- 34,253 Vacant Housing Units - NOT Occupied in Honolulu (2020 Census)
- 9.2% vacancy rate for Oahu housing units (almost 1 in 10 units) (2020 Census)

Lack of affordable housing is a crisis that continues to grow in our entire state. Failure to amend our laws to provide sufficient affordable housing for our local residents is morally wrong and economically unsustainable. Pricing local families out of affordable

1212 University Avenue ♦ Honolulu, Hawai`i ♦ 96826
Phone: 808.949.2220 *www.churchofthecrossroadshawaii.org* Fax: 808.943.6719

housing forces our families to live in overcrowded conditions or to leave our islands, tearing families apart.

Our economy is based primarily on local service jobs, most of which are not high paying. Yet our housing prices are being influenced by international speculation in Hawai'i real estate, so that local residents cannot afford to compete for housing. The people buying at these high prices are often not living or working in Hawai'i. Yet the current CD2 is so watered down that it could easily be evaded by many (or most) offshore owners who keep our homes empty.

While there is no one magic solution to our affordable housing and homelessness crises, an Empty Homes Tax can help address these problems, by increasing our supply of housing, decreasing outside demand for our residential property, and creating dedicated revenues to address these problems.

Thank you for your consideration of this testimony and for your efforts to create a more equitable and fair community for us all.

Submitted on behalf of the Church of the Crossroads
By Mano Nguyen, Moderator (President)
Email: office@churchofthecrossroadshawaii.org

I oppose Bill 46.

A tax for absentee owners who live in their home/apartment less than six months per year ALREADY EXISTS!

I moved to a retirement community in Portland OR where I now RENT an apartment. Hawaii and my Honolulu apartment are still my home and a safety net if I want or need to return or when I or family want to spend time.

I informed the City & County of Honolulu when I was no longer entitled to the resident exemption as required. My tax bill nearly tripled from 2023 to 2024 so I'm paying a substantial tax as an absentee owner.

I oppose the government adding another tax and dictating a homeowner must become a landlord OR sell OR pay an additional tax they may not be able to afford.

I submit that Bill 46 is an unfair tax and unfair burden on homeowners.

Judith Goldman

We understand the desire of the Council to address Honolulu's affordable housing crisis and agree that actions need to be taken, however **Bill 46 in its current form is not the solution**.

Properties in the Empty Home Tax classification should be truly empty and not meeting a housing need by our residents.

Dear Chair, Vice Chair, and Council Members,

My name is Jan Kobayashi, I live in Nuuanu, and I am submitting testimony today in opposition to Bill 046, the vacant home tax (the "Bill"). Although the stated purposes of the Bill, to help alleviate the housing shortage in Honolulu and to raise funds for affordable housing are admirable, the Bill itself is ill-conceived.

Although, I may no longer be personally affected by the Bill because of a newly added exemption, I have a fundamental problem with lawmakers forcing me or anyone to house strangers in our homes.

A similar San Francisco vacant tax law was recently overturned and ruled unconstitutional. It would behoove this Council to have the Corporation Counsel carefully review that case and this Bill. We should at minimum wait on passing the Bill until there is a final determination in the San Francisco case (after all appeals have been exhausted). If this Council chooses to disregard the San Francisco case, and the Bill passes and becomes law, it will certainly be challenged in court. Think of the legal fees that will be incurred in defending an unconstitutional law.

Further, it should be noted that all owners of vacant condominiums and homes already pay real property taxes, but by definition, these owners do not fully utilize the services and infrastructure which these taxes support. If all or even a majority of these currently vacant condominiums and homes become occupied as a result of this tax, it would most certainly overload the already overburdened infrastructure, especially in areas like Kakaako and Waikiki.

Finally, there is a glaring Constitutional privacy issue at stake. How do you plan to enforce this tax? How will you know if a unit is vacant? Are you going to spy on your citizens? Turn neighbor against neighbor?

Please rethink this ill-conceived Bill. Do not expose the City to unnecessary legal challenges and expenses.

Thank you for your consideration.

TO: Honolulu City Council

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

DATE: Wednesday, December 11, 2024

SUBJECT: Bill 46, CD2, Real Property Taxation, Empty Homes Tax –
ABSOLUTELY OPPOSED

Aloha Chair Waters and Councilmembers,

Thank you for allowing testimony on Bill 46, CD2, which would create a new real property tax classification called "Residential E" for so-called empty homes. I absolutely oppose this for many reasons. Following are some of my comments.

Section 1, Purpose

According to the Hawaii Data Book,[1] of the 34,253 "vacant" homes, 14,926 are for rent, for sale or were recently sold, 9,385 are for some kind of occasional use, about 1,900 are rented but not occupied, and about 8,000 come under "other vacants." After removing the approximately 15,000 that are for sale or rent or recently sold, at most about 19,000 are vacant, many of which likely meet one of the other exceptions noted in the bill.

Therefore, use of just the U.S. Census number of **34,253 is misleading** at best.

This section also states that this new classification "could" help convert housing properties and "could" increase the affordable housing stock. It "could" also hurt a lot of people and do the opposite of what is intended.

Section 2, (c) (1) (L), Residential E

Homes that are classified as empty would be labeled "Residential E" under Bill 46, CD2. This is **misleading and not transparent.** It would be much clearer to owners if the class were called "Empty Homes." That way, when they get the assessment notice, they would be alerted to a change in the property's status.

Also note that this would create the 12th classification. Four of the classifications are for properties which provide housing. This creates a **complicated system,** making it harder to understand for the lay person and difficult to administer.

Section 2, (c) (8), Definition and Exceptions

Residential E includes properties classified as "residential or residential A," but it does not

mention bed and breakfast homes or the transient vacation classification. The bill further states, however, that it includes "any property improved with a dwelling unit . . . ." **This is confusing.** Why not just state that it includes all residential properties with dwelling units and be done with it?

Section 2, (c) (8),(D), Exception for Renters

The bill states "multiple . . . occupancy periods may be aggregated for . . . the six-month period." I support this.

Has anyone thought about the impact timeshare units will have on the administration of this tax? It seems **more documents will be needed** to provide evidence of occupancy for timeshare properties.

Section 2, (c) (8),(F), Exception for Death of Owner and Property Transferred by Will

This exception covers properties for which the owner died during the tax year and were transferred to a new owner via will or similar manner, which is reasonable, but it allows for the transfer **during the next five tax years.** As a practical matter, how will this work? Does the administration not put this in the pool of potential vacant homes for up to five years? This exception is **confusing and unfair**, as determination for other exceptions do not extend out five years**.**

Section 2, (c) (8),(G), Exception for Medical Care

It **is none of the government's business** if a resident has to take care of someone or be taken care of outside of their own home. To require an owner to provide this information or face an outrageous penalty tax is **simply wrong.**

Section 2, (c) (8),(I), Exception for Substandard Building

This exception applies as long as there is a pending building permit for major construction. It does not take into account, however, the fact that sometimes owners may have to save up money in order to be able to fix up a home, especially after a major storm or similar event. It **would not be fair** to penalize an owner with an excessive tax in such a circumstance.

Section 2, (c) (8),(K), Exceptions for Active Sale or Rental Efforts or Recent Sale

The sale or sold exception is allowed only once every five years. Life happens. The five-year restriction period is **grossly unfair**.

Section 2, (c) (8),(N), Exception for Nonprofit Organization Use

This exception only applies if the organization owns the property in question. If a nonprofit organization rents the property, then it does not qualify. This is **inconsistent**. If it's okay in one situation, why not the other?

Why not just allow an exemption if the nonprofit has a "charitable" exemption under ROH Sec. 8-10.10? Why are you **penalizing nonprofit organizations** that rent a home?

Section 2, (c) (8),(P), Exception for Locally-Sourced Income

This exception is for owners who receive a majority of their income from a business in "the city" or receive retirement payments at an address within the city. It only applies if the property was owned by the same person prior to 2024. An owner could have a job that allows telework – the owner need not be present on Oahu even one day to qualify.

As far as retirement payments, many are done remotely these days. **How is this going to be evidenced?**

These comments apply to the next exception as well.

Section 2, (c) (8),(O) (iii), Exception for Certain Second Homes

This exception applies for properties jointly owned by two or more families, excluding ownership by a corporation. However, ownership by a partnership or a limited liability is okay. **What is the rationale** for the different treatment? Note that it is almost always recommended to NOT put real property in a corporation in the first place, because of the capital gains tax.

Section 3, (h), (ii), Administrative Rules

While this bill includes some specifics, it is short on the finer details. If passed, the Council will be leaving it up to the administration to determine the exact documents to provide as evidence, the deadline for exception applications, the appeals procedures and other matters. The lack of details in the bill itself **makes it nearly impossible** for owners to determine how much private information they will be asked to give up to the government and how difficult it will be for them to get an exception.

Section 3, (h), (iii), Mandated Public Education

The city's current efforts at educating the public about Residential A are **woefully inadequate**. While assessment notices state that if a property's assessed value goes above

$1 million and there is no homeowner exemption, it will be classified as Residential A, there is no indication of what this means. It would be much more effective if a sample tax calculation were provided or even if the percentage increase in tax were given using current rates.

The video that is on the city's website also falls short. It starts out with the history of real property taxes on Oahu. The important part is too far into the video to be of much use. Unfortunately, given the motivation to drive in as much revenue as possible, I do not expect the educational effort to be very effective.

Section 4, Residential and Residential A Exclusion on Effective Date

If I understand this correctly, the effective date of this tax will be July 1, 2027, for properties in the bed and breakfast homes and transient vacation rentals classifications. Rental properties, however, will be subject upon the termination date of the lease agreement. **This adds yet another layer of complexity.** Leases end at various times during the year, including mid-month or potentially other days. Some are month-to-month. Some may be longer than one year.

The city will need to track all of these leases to determine the start dates for each one and then follow up accordingly. This will **add to the cost of implementation**.

Other Questions/Comments

How are multiple housing units on the same parcel going to be treated? For example, the property at 6000 Kalanianaole Hwy. has four houses on it. What if two qualify for exceptions and two do not. Does each one have to have paperwork for the parcel to qualify for an exception? Or will two homes be taxed at a higher rate while the other two are at lower rates?

I have many other questions. I have asked BFS their thoughts and was told they would need to talk with Corporation Counsel to determine the answers.

Good tax policy is fair, equitable and simple, among other things. The empty homes tax is none of those.

PLEASE VOTE "NO" ON THIS TERRIBLE, HORRENDOUS BILL.

[1] Table 21.16 – Selected Housing Characteristics, by County: 2020, Hawaii Data Book, https://dbedt.hawaii.gov/economic/databook/2023-individual/_21/.

LAND USE RESEARCH
FOUNDATION OF HAWAII
1100 Alakea Street, Suite 408
Honolulu, Hawaii 96813
(808) 521-4717
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December 9, 2024

Honorable Tommy Waters, Chair
and Members of the Honolulu City Council
City and County of Honolulu
530 South King Street, Room 202
Honolulu, Hawaii 96813

Comments in Strong Opposition to Bill 46 (2024), CD2 Relating to Real Property Taxation. (Addressing the taxation of vacant residential properties in the City and County of Honolulu.)

Wednesday, December 11, 2024, 10:00 a.m.; City Council Chamber

The Land Use Research Foundation of Hawaii (LURF) is a private, non-profit research and trade association whose members include major Hawaii landowners, developers, and utility companies. One of LURF's missions is to advocate for reasonable, rational, and equitable land use planning, legislation and regulations that encourage well-planned economic growth and development, while safeguarding Hawaii's significant natural and cultural resources and public health and safety.

Background. The stated purpose of this proposed measure "is to address the taxation of vacant residential properties in the City and County of Honolulu ("City")." The proposed ordinance establishes a new real property tax classification of "residential E" for certain properties, including residential properties that are vacant or not likely to be long-term residences, to be taxed at a yet-to-be-determined rate purportedly intended to help address the City's lack of affordable housing crisis that arises from inadequate housing supply and inadequate funding to address these problems

Proponents assert that the new Residential E Tax Classification of properties that are vacant or *not likely to be long-term residences* and *the yet-to-be-determined tax rate* applicable to said Residential E Classification are justified to help ease these problems by (1) encouraging existing owners to rent or sell vacant housing stock for use as homes for local residents; (2) increasing the City's supply of homes to better meet demand and reduce market pressures that cause high and unaffordable housing prices; and (3) raising funds for affordable housing and homelessness solutions. **However, no facts, information, or evidence, including the specific rate of the tax to be imposed pursuant to the proposed Residential E Tax Classification, has yet been proffered or presented by proponents to justify the creation of such tax classification or imposition of such tax upon owners of unoccupied homes, or to warrant the damaging and negative consequences which may result to such owners, the community, or the local economy therefrom.**

LURF's Position. LURF has been a long-time advocate of, and engaged participant in efforts to address the City's and State's housing and homelessness needs, and is in complete support of measures intended to protect the health, safety, and general welfare of the community. LURF believes, however, that Bill 46, CD2, for all stated intents and purposes, would amount to a **penalty against a particular group of property owners**, and would therefore constitute an **illegal tax**, which would in effect operate as an **unjustified moratorium against unoccupied private residences** that would deprive property owners of their constitutionally protected right to use their private property. LURF must therefore strongly caution this Council against any such efforts made through the disregard and circumvention of proper requirements and procedures applicable to the enactment of laws and ordinances, particularly in a case like this where the deprivation of constitutional and vested rights of private property owners may be at stake.

As the subject Bill proposes to create a **punitive**, and therefore potentially illegal special supplemental tax to be imposed upon a select group of private residential property owners, LURF has serious concerns with the measure, and respectfully requests this Council's consideration of the following issues:

A. Procedural Concerns

1. The Proposed Residential E Tax is Punitive in Nature and Therefore an Inappropriate Mechanism to Address the Purported Funding Concerns.

LURF does not believe it is appropriate or prudent for this Council to unjustifiably establish expansions of or amendments to real property taxes, let alone a **punitive** tax, as a means to source tax revenues to be applied to special funds or to general budgetary needs, especially unspecified or potentially temporary needs of City departments or causes.

The **punitive nature of the proposed Residential E Property Classification and Tax is of utmost concern**, particularly given that the tax is to be imposed upon a specific, limited class of real property presently held by owners who legally possess constitutional protection (under the federal and state constitutions and City Charter) to freely use the targeted properties.

Of utmost concern regarding the punitive nature of the Residential E Tax Classification and Tax, is that **no tax rate for said tax classification has yet been set**, and that such a mechanism for funding, once established, would be limitless as there would be no ceiling on the expansion of the tax which may be used perpetually as a potential source of revenue for the general fund or whatever purposes by current and future City legislators who would be granted the unlimited power to implement the tax whenever and to the extent they deem necessary; to change what is even now an unspecified tax rate; or to even further expand the application and use of the tax to other City causes at the risk of damaging the sanctity of the City Charter and other State and Federal laws.

2. Uniformity and Equality in Taxation is Required by the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution (the "Equal Protection Clause").

While Article VII, Section 3 of the Hawaii Constitution recognizes that all functions, powers, and duties relating to the taxation of **real property** shall be exercised exclusively by the counties, as applied to **all** government-imposed taxes, the Equal Protection Clause requires a minimum

standard of uniformity to be maintained within classes and therefore protects the interests of taxpayers apart from any constitutional uniformity limitation imposed by any taxing authority levying a tax. And while the Equal Protection Clause does not require identical treatment, it does require that:

a. the classification rest on real and not feigned differences;
b. the distinction has relevance to the purpose for which the classification is made; and
c. the different treatment be not so disparate, as to be wholly arbitrary.

This standard determines the legitimacy of any governmental taxing authority's legislative tax classifications and tax legislation, and when applying said standard to the present Bill, the proposed Residential E Tax which targets certain **present** owners of residential property who simply elect to exercise their rights to do what they are legally and rightfully entitled to do with their property (e.g., allow their homes to remain unoccupied for whatever reasons), fails (or at least has not been proven by proponents) to meet the above requirements in all respects, and if legally challenged, would therefore likely be deemed by courts to violate the Equal Protection Clause.

It should also be noted that uniformity and equality in taxation is considered by courts to be **even more critical with respect to taxes dealing with property** (as opposed to other types of non-property taxes) under the general principle that any enactment affecting **private property rights** must bear a substantial relation to the public health, safety, or general welfare. [1]

3. Imposition of the Residential E Tax Would Essentially Amount to a Moratorium on Unoccupied Residential Property and Therefore an Inappropriate and Arguably Illegal Mechanism for Addressing the Alleged Objectives of This Bill.

General Police Power Moratoria vs. Property/Land Use Moratoria

The enactment of temporary restrictions or moratoria on certain activity via taxation or otherwise, including restricting use of private property, has been held by courts throughout the country to be a valid exercise of local police power **only where the restrictions are reasonable and related to public health, safety, or general welfare**.

<u>General Police Power Moratoria</u>

Proponents of this Bill presumably believe that this measure may be suitable for passage under its **general police and home rule powers** (the authority for which is the City's general "police power" pursuant to City laws or ordinances), which are introduced to address situations wherein **immediate health and safety problems** are at issue.[2]

[1] This is because in the event a regulation operates to deprive the owner of beneficial economic use of the property (i.e., a "taking"), there exists an additional issue as to whether that owner may be entitled to monetary compensation under the Fifth and Fourteenth Amendments to the U.S. Constitution.

[2] The purported purpose of this bill (without any detail or specification) is to help ease the problems of homelessness and a lack of affordable housing.

In such case however, to justify a municipality's attempt to impose a **police power moratorium to temporarily interfere with the beneficial use of private property**, courts have held that the municipality must establish that:

1. It is acting in response to a **dire necessity**;
2. Its action is reasonably calculated to **alleviate or prevent a crisis condition**; and
3. It is **presently taking steps to rectify the problem**.

As far as LURF is presently aware, proponents of this bill **have not produced sufficient, if any evidence** to meet the **emergency/crisis elements** of the above three-prong test which is required to justify the passage of such a moratorium as a legitimate general police power moratorium **based on dire threats to health and safety**.

LURF believes there is in fact **no urgency or immediate need for a police power moratorium** in this case.

Moratoria on Use of Private Property

With respect to **property use moratoria**, this Council should be aware that courts have held that interference with the use of private property must be more judiciously scrutinized through hearing procedures as prescribed by law, and must contain the following key elements to be considered legally defensible:

1. a **reasonable time frame** as measured by the action to be accomplished during the term;
2. a **valid public purpose** justifying the moratorium;
3. address a situation where the **burden imposed by the moratorium is being shared substantially by the public at large**;
4. **strict adherence to the procedure for passage/adoption**; and
5. a **time certain when the moratorium will expire**.

No defensible valid public purpose justifying a moratorium (especially on a particular group of property owners) exists in this case as the measure is presently based solely on **speculation and conjecture** that the unauthorized imposition of the Residential E Tax upon legally owned private property will result in 1) existing owners renting or selling their properties to increase housing stock for homes for local residents; 2) increasing the City's supply of homes to meet demand and reduce market pressures that cause high and unaffordable housing prices; and 3) raising funds for affordable housing and homelessness solutions. **No facts or evidence has yet been presented to support such underlying assumptions.**[3]

It Would be Prudent to Await the Results of the Professional Consultant Report

And in view of the fact that a professional consultant has already been specifically retained by the City and is being paid a substantial sum of taxpayer funds to provide guidance as to "*if, how*

[3] LURF understands that the City has engaged the services of consultant Ernst & Young to determine the best practices in, amongst other things, formulating policies, organizational structure and staffing, systems operating budget, target property listing and operating procedures for an effective empty homes program, and providing guidance in connection with the City's efforts to pursue an empty homes tax program, however, a report from said consultant has not yet been issued.

and when the city should pursue an empty homes tax program," would it not be reasonable and prudent for this Council to await the results of said effort prior to introduction, let alone passage of this measure? Based on the haste with which this Council is urging to move this Bill forward without the benefit of the consultant's pending report and given all of the surrounding circumstances and potential negative economic consequences, LURF must question the legitimacy and seriousness of the stated purposes of the proposed measure since there is no indication or confirmation that the imposition of the Residential E Tax will actually work to resolve, or even ease existing homelessness and affordable housing issues as is being alleged.

Without confirmation by the pending report, this Council's establishment of the Residential E Tax Classification and imposition of the tax upon a particular type of real property or group of residential homeowners may be contrary to public purpose and would amount to deprivation of the property and constitutional rights of the landowners, as well as create negative impacts on the community.

A significant issue is the requirement that **the burden imposed by any tax or moratorium be shared by the public at large, as opposed to being placed upon a minority of property owners**, as it would in this case. LURF believes that when the cost of a benefit is placed entirely upon particular landowners rather than spread throughout the jurisdiction, serious consideration must be given to review and discretion of the tax or moratorium to avoid unconstitutional confiscation of private property. To exacerbate this issue, the cost of the benefit placed on this particular group of property owners has not yet even been established, let alone the tax rate to which the group will be unjustly subjected.

And, in the present case, a reasonable time frame within which the specified action is to be accomplished, as well as a definite term or expiration date of the proposed tax classification has not even been determined. No set term for the Residential E Tax has been provided for in the Bill, and any stipulated time period would certainly appear random and unreasonable, especially since required facts, information, and reports have not yet been made available.

In view of these concerns, LURF believes the procedural validity of the subject tax would be questionable at best. **The measure is simply and merely a concept at this time**, which is unreasonable, unwarranted, and unnecessary; would set bad precedent; and would be subject to legal challenge.

4. This Bill Should be Thoroughly Vetted by the City's Attorneys and All Affected Stakeholders to Ensure the Legality and Practical Viability of the Proposed Tax as Well as to Confirm the Absence of any Unintended Negative Consequences.

Due to the **number of legal concerns and unanswered questions** relating to the Residential E Classification and Tax, LURF respectfully submits that as a matter of procedure, this proposed measure be more closely reviewed and scrutinized by the City's legal counsel in consultation with appropriate City departments/agencies, as well as economic, real estate, housing and tax experts, and other affected stakeholders. Such comprehensive review should properly be pursued prior to the consideration of the measure by this Council, particularly since the proposed tax may cause significant unintended negative legal and economic consequences, as well as arguably violate Constitutional mandates.

The imposition of tax by any taxing authority is one of the most serious government undertakings, since such actions are **binding for the long-term and should be first confirmed** to be

effective in achieving its policy objectives, and should be verified through collaboration with attorneys and all stakeholders to be legally enforceable to avoid any unintended, yet significant negative consequences as a result of the tax.

B. Substantive Concerns

1. Constitutional Concerns – The "Takings" Issue.

The law and the courts have established strict rules, both as to the procedural (as discussed above) and the substantive requisites of taxation. The substantive rules are based upon and embody the general principle **that any enactment affecting private property rights must bear a substantial relation to public health, safety, or general welfare**.

In the event a regulation of property operates to deprive the owner of beneficial economic use of the property, there exists an issue as to whether that owner may be entitled to monetary compensation under the Fifth and Fourteenth Amendments to the U.S. Constitution. And most significantly, as applied to the type of tax proposed, U.S. courts have even considered **temporary** land/property controls to amount to a deprivation of use in the property (i.e., a **"taking"**), potentially entitling the property owner to compensation.[4]

Most importantly, what is at stake here is the constitutional and vested rights of private property owners, large and small, which should not be improperly manipulated unless the City can prove a proportionality between the perceived benefits of the proposed Residential E Tax and the uncompensated taking of private property.[5] In the absence of such proof, the City may be subject to legal challenge and liability for **"just compensation."** Such litigation is foreseeable and could likely cost the City substantial sums to defend.

2. Sufficient Justification Has Not Been Sought and Presented to Support the Imposition of the Residential E Tax Upon Certain Properties for the Purpose of Addressing the City's Affordable Housing and Homelessness Concerns.

While LURF is well aware of the City's and State's high housing costs, and that funding for programs that address homelessness and affordable housing are limited, LURF is nevertheless unable to support the proposed Residential E Tax Classification and Tax as a mechanism to address these issues.

LURF strongly believes that the purported need to impose the Residential E Tax upon a select group of taxpayers for the purposes of easing the City's homelessness and lack of affordable housing issues must first be substantiated by compelling facts and evidence, which should include expert opinions,

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[4] See, e.g., *Agins v. Tiburon*, 24 Cal.3d 266 (Sup. Ct. of Calif., 1979), aff'd on oth. grds., 447 U.S. 255 (1980).
In an Order dated November 26, 2024, the Superior Court of California granted Plaintiffs' Motion for Summary judgment, ruling amongst other things, that the Proposition M vacancy tax imposed on empty homes violated the Takings Clause of the Fifth Amendment, as well as property owners' constitutional right to privacy under the California Constitution.

[5] Included are the constitutionally protected private property rights, as well as the vested rights of property owners and others who have legally acquired their properties and complied with necessary statutory and regulatory requirements relating thereto.

studies and audits to clearly prove the legal validity of such a constitutionally offensive measure. As discussed above, LURF understands that a consultant has already been retained, and that other reports may have been issued and/or data collected in connection with the possible implementation of the Residential E (or "empty homes tax") by the City, however, a response from the consultant has not yet been released, and analyses conducted in the other reports have reached contradictory conclusions, and have not generated useful information required to properly assess the proposed Tax. If such studies or reports have in fact already been conducted and concluded, a request is hereby made that said results be shared with the public to assist with the evaluation of this current measure.

There presently exists a number of pertinent facts and issues, including, but not limited to the following, that as far as LURF is aware, still have not been produced by proponents of this Bill to justify the imposition of the Residential E Tax solely upon unoccupied residential property (rather than all properties and taxpayers) to address the broad issues of affordable housing and homelessness which are faced by, and affect everyone in the City:

- The actual tax rate or dollar amount of tax which will be imposed upon Residential E properties.
- The actual number and type of unoccupied properties/property owners which will be impacted by the Residential E Tax.
- The amount of tax revenue (as reasonably possible to determine) that the City will in fact receive as a result of the imposition of the Residential E Tax.
- The sufficiency of the tax revenue collected through the Residential E Tax to adequately address homelessness and affordable concerns sought to be resolved.
- The effectiveness of the Residential E Tax to actually increase the availability of affordable housing (or whether such tax initiative will simply increase the availability of unaffordable housing).
- Specific information relating to homelessness and affordable housing programs to which the Residential E Tax revenue will be applied.
- The tax and economic impacts of the Residential E Tax on residents, businesses, housing, the real estate industry, and the overall economy of the City – as well as the State of Hawaii.
- Alternatives to replace any lost revenue, real property sales, and investment income suffered by the City and State as a result of the Residential E Tax.

Moreover, in addition to the potential deprivation of property rights and dire unintended negative consequences which may result from the imposition of the Residential E Tax, as far as LURF has been able to ascertain, housing and commercial developers and experts in the local real estate industry do not support Bill 46, CD2 in its present form. Also unknown is whether proponents of this measure have consulted with or addressed any concerns of tax and economic experts relating to the Residential E Tax and what legal and negative economic effects and consequences may result therefrom.

Ideally, a thorough and proper study using qualified experts should be, or is being completed to obtain accurate information, facts and evidence necessary to support the Residential E Classification and Tax, in order to determine if the perceived revenue and benefits therefrom will outweigh the burden cast upon, and deprivation of rights of private property owners, as well as any detriment to the local economy.

The Hawaii State Constitution and City Charter no doubt provide for the establishment and control of a taxation system **without discrimination**. It is therefore ironic and contrary to the spirit and intent of those mandates that efforts are now being made to discriminate against a limited class of

property and property owners by imposing the proposed Residential E Tax upon a particular group. There is, in fact, no relevant or rational basis for arbitrarily taxing a select group of residential property owners to fund those identified needs which is intended to benefit **all** residents of this City. As such, it would be more equitable and transparent for this Council and the City Council to engage all stakeholders in a discussion regarding an increase in taxes across the board to address the need to provide additional financial resources for the objectives specified.

3. This Bill Fails to Clearly Articulate the Details of the Proposed Residential E Classification and Tax and the Manner in Which the Tax Will be Implemented.

Bill 46, CD2 as presently drafted **appears to constitute a proposal to pass a mere concept, rather than a well-conceived and substantiated law**. As discussed above, adequate and pertinent details of the measure which relate to the new Residential E Classification and Tax to be imposed have not been articulated so that the legal and practical validity of the proposal cannot be carefully reviewed or assessed. For example, if the Bill is passed to allow the establishment of the Residential E Classification and imposition of the tax against a particular group of property owners, an unjustified and unreasonable tax rate could be set and then subsequently increased without constraints in the future, and there would be no restriction against City lawmakers passing implementing legislation to set unfair terms upon which the tax would apply, or to identify certain other property or ownership types which would be subject to the tax.

Furthermore, if a revenue-generating tax is what is actually intended by the proponents of this Bill, then that should be made clear in the language of the Bill, and the true purpose of this measure, as well as the terms and provisions relating to all aspects of the envisioned use of the Residential E Tax, including administration, imposition, compliance, and enforcement, should be fully vetted by the public.

Should any tax revenue in fact be realized to address the affordable housing crisis as is purported to be the sole objective of this proposed measure, why does the Bill state only that "[A]t least 20 percent of revenues collected from taxpayers for real property taxes assessed and payable for residential E properties under this article shall be used to support affordable housing initiatives within the purview of the office of housing"? **Does that mean that a substantial portion - up to 80 percent (80%) of the Residential E Taxes collected will be deposited into the City's general fund for unidentified purposes?** Given the clearly articulated purpose of the Bill, why wouldn't one hundred percent (100%) of the Residential E Tax revenues be used for homelessness in accordance with the measure's purpose as clearly articulated in the language of the Bill?

And **what is intended by the phrase "within the purview of the office of housing"?** Is that to mean that application and use even of the scant 20 percent of revenues collected from Residential E Taxpayers will come within the **unmonitored oversight of a city office as opposed to being properly disclosed to and vetted by the taxpaying public?**

Without explicit constraints on the power afforded to the City Council by such **a vague and open-ended measure**, the possible negative consequences of the Bill are unknown and virtually limitless.

4. Proper, Efficient, and Effective Implementation of the Residential E Tax Will Require Overly Burdensome Compliance by Property Owners, as well as Correct and Costly Administration and Enforcement Efforts by City Departments with Expertise to Conduct Strict Investigations and Enforcement, and to Render Fair and Subjective Determinations.

Compliance by property owners with the provisions of the Residential E Tax may be confusing and potentially problematic given the definitions of terms and qualifying requirements for exemptions such as required proof including documentation in certain circumstances. Critical language and definitions in the current version of the Bill are vague and undefined, leading to confusing and random interpretation of key issues, including the subjective determination of the application of the Tax itself to properties that are "**not likely to be** long-term residences."

From the City's perspective, proper determination of the applicability of the anticipated Residential E Tax and exemptions to vacant property must entail extensive administrative and enforcement efforts by City personnel. The bill itself is fraught with terms, requirements and exemptions relating to the imposition of, and compliance with the proposed tax, which would assumedly be administered by City employees. LURF questions the specialized ability of the current City workforce to do so, as well as the costs which may need to be incurred, especially given the current expertise of City staff, to administer, interpret, and enforce the requirements prescribed by the Bill, as well as to investigate cases or violations; collect the taxes; impose penalties for violations; or institute proceedings for foreclosure if required, particularly in complex situations.

And despite the inclusion of certain definitions of terms to be construed and additional factors that may have been delineated in the measure, as a practical matter, in order that the classification and tax envisioned by Bill 46, CD2 be properly and effectively implemented, additional determinations as identified in, or have yet to be identified as a result of the measure must still be made pursuant to additional rules still to be adopted and administered by the City. These determinations may involve assessments of subjective issues which entail significant time, expense, knowledge, and expertise of individuals in specialized subject matter areas (both real property and taxation) who may not presently exist or who may not currently be qualified to conduct such specific reviews.

There is also valid concern relating to **possible violations of privacy rights** of property owners as a result of inspections anticipated to be conducted as part of Residential E Tax enforcement measures, and the specialized training which will be required for personnel to perform such inspections.

There is presently no indication that these matters and especially their associated costs have been investigated, calculated, articulated, or even estimated, or that said costs may even be projected and whether such amount would actually equal or exceed the entire twenty percent allocation of the total Residential E Tax revenues to be used to support affordable housing initiatives as stated in the Bill. Any estimate of the associated cost allocation would in any case be speculative at best since there appears to be no reliable estimate of the total amount of revenues expected to actually be collected through the Residential E Tax.

5. The Proposed Residential E Tax Would Likely Cause a Number of Unintended Negative Consequences.

Given the dearth of information provided by the proposed Bill, and the fact that it is not feasibly possible at this time to make any conceivable, let alone reasonable determinations as to the actual effects and consequences which may result from the proposed Residential E real property tax classification and tax, LURF believes the expansion of the City's tax laws and establishment of the contemplated real property tax classification an tax pursuant to this measure would likely result in the following negative consequences:

a. The Measure May Create Disincentive for Investment in Real Property and Have Other Negative Economic Impacts on the City and State of Hawaii. At a time when the State and City continue to suffer from the effects of the Covid pandemic and the Maui wildfires, and is still attempting to encourage business expansion in, and attract business to Honolulu and the entire State of Hawaii, this Bill would create a disincentive for real property investment, which in turn will no doubt have a negative impact on construction and development. Increased construction costs will be passed on to home buyers and will thus increase the price of homes and worsen the affordable housing problem in the State.

b. Impact on Properties Located in Resort Communities and Condominium Developments. The Residential E Tax, which proposes to impose a tax on unoccupied properties might substantially increase costs for part-time residents and investors of properties located in resort communities and condominium developments. Many purchasers of residential properties in resort-designated areas do so with the intent to live part-time in those properties, however, this measure does not provide an exception for them. Imposing Residential E Tax penalties and increasing costs would undoubtedly discourage investment in secondary homes, thus reducing demand for new purchases and affecting resale values throughout these communities.

Of critical concern are increased administrative burdens for property owners, including possible annual requirements for property status declaration required by the Bill, along with potential audits and inspections, which create a **significant compliance burden**. These obligations, combined with recent **dramatic increases in insurance rates ranging from fifty percent (50%) to seven hundred percent (700%) – and the ongoing requirements for Hawaii's fire conversion compliance**, exacerbate the complexity and costs of maintaining properties. These combined obligations would certainly deter many owners from keeping or investing in homes in these communities and developments, ultimately reducing the pool of potential buyers and negatively impacting property values and the attractiveness of such properties as desirable investments and places to live.

c. Reduced High-End Market Appeal. Luxury and premium units often subsidize the building of affordable housing units in the same development. High net-worth buyers who often purchase luxury units for use as vacation and occasional residences may likely be deterred by the Residential E, or any tax penalties imposed on unoccupied properties. Premium units in resort communities and condominium developments may lose attractiveness as vacation or investment properties, which may reduce overall demand in those markets and impact future development of all ranges of residential units.

Increased taxes upon vacation and investment real property and the negative consequences thereof would in turn be passed down by property and business owners to **all local residents and consumers** as increased costs, thereby raising the overall cost of living in this City. In short, this Council should be aware that this proposed measure, which is perhaps assumed to target and impact

owners of higher priced properties or non-residents, may in fact impact many industries and harm broad segments of Hawaii's economy, including the production of affordable housing.

d. Impact on local working-class families. Proponents of this Bill may presume that the Residential E Tax will not detrimentally affect Hawaii's average residential property owners, however, the proposed tax may apply to more properties and property owners than realized, impacting rental prices, and further increasing housing costs in Hawaii. The real estate "investors" impacted by this bill will not be limited to wealthy foreign investors, but may also include local, middle-class, hard-working residents who invest in real estate as part of their effort to continue living in Honolulu, or who may be relying on investment property to fund their retirement. These taxpaying residents also include diligent parents who purchase property to house their children, or to pay otherwise unaffordable college tuitions, as well as kama`aina who wish to retain inherited property which has been passed down by their family members for generations.

The imposition of the Residential E Classification and Tax may also result in the inability of homeowners to develop their properties or expand their homes to accommodate multigenerational living planned for when they grow older and may cause hardships for residents who are relying on such intended future arrangements.

6. Additional Exemptions and/or Variances Should be Considered by Drafters of the Measure to Avoid Unintended Hardships.

While LURF appreciates that some exemptions to the proposed classification and tax have now been included in this CD2 version of the Bill, LURF believes further review and consultation with all affected stakeholders is required to determine whether additional exemptions to, or variances from the proposed tax may be warranted, and should be established and included to ensure that the establishment of the classification and imposition of the tax will not result in severe hardship.

Without the inclusion of all necessary exemption provisions, this type of overly stringent and unreasonable regulation which potentially violates property owners' constitutional and vested rights, may amount to unlawful confiscation of their property without legal justification.

7. Use of Other Rules, Regulations, Existing Laws, and Legally Supportable Processes and Means ("Housing Toolbox") Should be Explored to Address the Concerns that are Sought to be Addressed by this Measure.

Rather than pursuing punitive, arguably illegal, and questionably feasible tax mechanisms which will create extensive administrative issues and require huge implementation costs to effectuate, LURF respectfully suggests that this Council work with all affected stakeholders to identify and explore other "Housing Toolbox" alternatives such as updating, improving, and supplementing existing laws, rules, and regulations relating to building, land use and development; creating tax incentives for long-term rentals; introducing and implementing policies that will help local residents acquire homes; and encouraging and establishing public/private partnerships to work collaboratively to address the homelessness and affordable housing concerns identified by this Bill.

Conclusion

LURF respectfully cautions that any government proposal or action sought to be passed which may potentially divest members of the public of their rights and private property, must not be a mere **concept or idea** pursued without sufficient information and justification, particularly where the underlying bases used to validate such proposals are unsupported by hard facts and clear evidence, and when current and future consequences to private property owners and the general public have not been taken into consideration and could be economically destructive.

What seems puzzling and hard to believe is if Council members rush to pass Bill 46 without considering a soon to be completed professional consultant report that specifically addresses issues, facts and financial calculations relating to implementing an Empty Homes Tax on Oahu.

What is so distressing about this Council taking such arbitrary action, especially through this **unsupported conceptual** mechanism of an expansion of real property tax classifications to lay the ground work to subsequently impose an inappropriate and potentially illegal tax, is the poor example being set, and the bad precedent being laid, demonstrating the ease with which the government may so easily elect to utilize its power and influence to overregulate and improperly tax private property without valid purpose or justification, and to inequitably and improperly cast upon a select group, the responsibility to fund issues like homelessness and affordable housing which should rightfully be shouldered equally **by all taxpayers.** The resulting real and greater danger is that such government overreaching may then be potentially interpreted and exploited by self-interest groups as precedent and support for further advancing improper efforts to regulate use of and impose taxes upon private property in their own favor.

Based on the procedural and substantive concerns articulated above, LURF believes it would be unreasonable, if not irresponsible for this Council to adopt this measure as drafted without thorough review and analysis of additional facts, information, and detail relating to the legality and propriety of the proposed establishment of a new real property tax classification which appears to be the prelude for an anticipated illegal tax (only a mere twenty percent of which is to be allocated for purposes alleged in this bill); legitimacy of the need for such a tax; clearer articulation of the proposed Residential E Tax Classification and Tax and implementation thereof; and further consideration of the potential unintended consequences of such a measure, and LURF must therefore respectfully request that **Bill 46, CD2 be deferred**.

Thank you for your consideration and the opportunity to present LURF's position in **strong opposition** to this measure.

Honolulu City Council,

I oppose Bill 46 as it is. Legal challenges. It's uncertain whether Bill 46 would hold up in court due to serious concerns related to the measure's constitutionality. Recently, a similar measure was overturned in San Francisco. Is the City and County of Honolulu prepared to defend this in court? Are taxpayers okay with paying the prevailing party's legal fees (like we recently had to pay for the Short-Term Rentals lawsuit that the City lost)?

I worked hard all my life working 2-3 jobs at one time living on OAHU. I scraped and saved to purchase a property in Honolulu.. I wanted a place to come back home to Hawaii and have my family enjoy a place too. I have a second home in Honolulu and return at least once a year. Yes, we spend money on tourist ventures and local shops. We come to visit family and friends too. During covid, our property sat vacant for almost 18 months with Hawaii's restrictions. That would have been devastating for most people, we paid HOA fees, cable, phone, taxes, and do everything by the book. I want to come back to live in Hawaii when I retire, but this is not an acceptable bill that makes me feel the ALOHA we once had living on the Island. The taxes will push me to sell and I can no longer afford to retire in Hawaii.

Thank you for the opportunity to voice my opinion.

Lori Anne Goto
lori@gotoencore.com

UNITE HERE!
Cade Watanabe, Financial Secretary-Treasurer Gemma G. Weinstein, President Eric W. Gill, Senior Vice-President

December 10, 2024

Honolulu City Council
Councilmember Tommy Waters, Chair
Councilmember Esther Kia‘āina, Vice Chair

Testimony with Comments on Bill 46 CD2

Chair Waters, Vice Chair Kia‘āina, and Councilmembers,

UNITE HERE Local 5 represents 10,000 working people in the hotel, food service and health care industries across Hawaii. We have been supportive of an empty homes tax as one piece of a plan to address the housing crisis on Oahu. By taxing vacant housing, large-scale real estate investors hoping to profit off of housing as an asset class could be discouraged from taking units out of the housing supply. We have some concerns about the bill in its current form:

1. The exception listed in Section § 8-7.1(8)(P) appears to exempt owners of empty homes from the tax as long as they receive most of their income from an O‘ahu source or if they are retired and receiving various benefit checks at a local address.

   The exception in Section § 8-7.1(8)(Q) exempts empty homes if they are “second homes” under certain conditions – including property owned by descendants of someone who owned it 25 years ago, regardless of whether those descendants live on O‘ahu.

   The empty homes tax is meant as an incentive to get owners of residences to use their extra resources to house people. It is not clear to us how many properties would be exempted from the empty homes tax under these two proposed exceptions, but we are concerned about how they might impact the overall effectiveness of the legislation. We believe it is possible and fair to ask these groups of second home owners to pitch in to help solve the housing crisis.

2. Under existing property tax classifications, property being used as a bed and breakfast or transient vacation unit (based on the Land Use Ordinance definitions) must be classified as such. This appears to be true regardless of whether or not the bed and breakfast or transient vacation unit use is legal. Therefore, under Bill 46 CD2 and the proposed floor draft, a property could avoid the empty homes tax by operating as a B&B or TVU, even if doing so violated other regulations.

   In any case, we feel it is important to ensure that owners of empty homes are not given incentive to convert them into B&Bs or vacation rentals. To whatever extent the current form of this bill or any potential loopholes therein may create such incentives, Council should amend the bill to avoid these problems.

Bill 46 could help cut down on empty, unused investment housing and convert some of it to homes for residents. Please amend the bill to avoid any unintended incentive toward vacation rental conversions, and to avoid loopholes.

Thank you.

GRASSROOT INSTITUTE OF HAWAII

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Removing barriers to Hawaii's prosperity

Dec. 11, 2024, 10 a.m.
Honolulu Hale

To: Honolulu City Council
Tommy Waters, Chair
Esther Kiaʻāina, Vice Chair

From: Grassroot Institute of Hawaii
Ted Kefalas, Director of Strategic Campaigns

RE: Bill 46 (2024) — RELATING TO REAL PROPERTY TAXATION

Aloha Chair Waters, Vice-Chair Kiaʻāina and other members of the Council,

The Grassroot Institute of Hawaii **opposes** Bill 46 (2024), CD2, which would create a new "Residential E" real property tax class for so-called empty homes. The class would apply to properties in the Residential and Residential A tax classes that do not qualify for one of 17 exemptions listed in the bill.

First of all, the City and County of Honolulu has commissioned an expensive, half-million-dollar study on the feasibility of implementing an empty homes tax proposal. **The Council should defer acting on this bill until the study is completed.**

Beyond that, Grassroot opposes Bill 46 for the following reasons:

>> The proposed bill is likely unconstitutional and risks embroiling the city in expensive lawsuits.

>> An empty homes tax would create major administrative headaches for the Department of Budget and Fiscal Services and would invade the privacy of city residents.

>> Research does not indicate empty homes increase housing prices or rents.

>> The proposed empty homes tax surcharge would ultimately be just another tax increase that risks unforeseen economic downsides for Honolulu's economy.

As to the bill's legal vulnerabilities, San Francisco's empty homes tax, due to go into effect in 2025, was recently overturned on constitutional and state law grounds.

In his order granting summary judgment, Judge Joseph Quinn found that San Francisco's empty homes tax violated the U.S. Constitution's due process and equal protection clauses as well as the state constitution's right to privacy. Given the similarities between the San Francisco law and this bill, it seems likely that Bill 46 would be vulnerable to a similar challenge.

Regarding administrative headaches, the bill would defer all implementation responsibilities to the city Department of Budget and Fiscal Services, so it is hard to know just how much work the bill would require from the department's staff or from property owners trying to comply with one of the 17 exemptions. But the magnitude of all this required paperwork, investigation and enforcement would be enormous.

For fiscal 2025, there are 251,787 parcels in Honolulu's Residential class and 28,058 in its Residential A class.[1] Some of these properties would be exempt with homeowner exemptions, but there is no way to tell how much work it would require.

As for the goal of providing more housing, Grassroot pointed out in its May 2023 policy brief, "The 'empty homes' theory of Hawaii's housing crisis," that across all 50 states, vacant homes are not positively correlated with high housing prices or rents.[2]

Grassroot's study did acknowledge such a tax could be useful for generating tax revenue, but it would be almost impossible to quantify how much.

Do we really want to create a headache for the city administration and city property owners in hopes of raising an unknown sum of money — especially when there are easier ways to go about raising revenue?

Finally, there is research indicating that empty homes taxes can increase housing prices in the long-run.

In 2020, economist Mariona Segu examined France's national vacancy tax and found that the tax reduced the number of vacancies by 13% over four years, which coincided with many of the vacant units being converted to primary residences. Her study also noted that as rental affordability improved in the short term housing prices increased in the long term.[3]

Economists Lu Han, Derek Stacey and Hong Chen reached a similar conclusion in 2023. Vacancy taxes can reduce vacancies, they found, but they also can distort the home sales market, increasing housing prices and

[1] "Number of Records by Land Use Class for Tax Year 2024-2025," City and County of Honolulu, July 2024.
[2] Jensen Ahokovi and Mark Coleman, "The empty homes theory of Hawaii's housing crisis: A tax on empty homes might increase rental occupancies and generate tax revenues, but there is no evidence showing it would increase the state's housing supply or reduce housing or rental prices," Grassroot Institute of Hawaii, May 2023, p. 11.
[3] Mariona Segu, "The impact of taxing vacancy on housing markets: Evidence from France," Journal of Public Economics, 2020, p. 10.

lowering homeownership rates.[4] Some sellers might be more reluctant to leave their properties on the market for long periods of time, as doing so risks being subject to the tax.

Please consider, too, that an implicit empty homes tax already exists as a function of the housing market. The fact is that anyone who chooses to leave their home empty for more than six months out of the year is already forgoing more than $12,000 in rental income, based on average rents.[5]

This suggests that anyone who leaves their home empty has good reason to do so, and that an empty homes tax surcharge might not motivate them to act otherwise.

All things considered, the Grassroot Institute of Hawaii urges you to reject Bill 46 and instead focus on alternatives that have good track records for meeting the goal of producing more housing.

Thank you for the opportunity to testify.

Ted Kefalas
Director of Strategic Campaigns
Grassroot Institute of Hawaii

[4] Derek Stacey, Lu Han and Hong Cheng, "Frictional and Speculative Vacancies: The Effects of an Empty Homes Tax," Asian Bureau of Finance and Economic Research, May 2023, pp. 22-23.
[5] "What is the average rent in Honolulu, HI?" Apartments.com, accessed Oct. 7, 2024.

OSTRA
O'AHU SHORT-TERM RENTAL ALLIANCE

Honolulu City Council
December 11, 2024

Re: **Comments on Bill 46 (24) CD2**

Aloha Chair Waters, Vice Chair Kia'aina and Council Members,

The O`ahu Short Term Rental Alliance ("OSTRA") represents thousands of residents who own, manage and work within the legal mid and short-term rental industry. We also support those renters who need affordable rentals on our island, for any length of time.

Our island needs more housing for our residents. Although building housing is the #1 solution, it does not make sense to allow the continued growth of "empty" homes.

We support the establishment of a separate "Residential E" classification rather than a supplemental tax as this should result in less administration and learning curve for the public. We also support the additional exemptions which protect our residents.

However, we are concerned that properties rented temporarily (30+ days) to residents would be considered "empty" homes. Oahu has thousands of temporary furnished properties that are rented to residents that need temporary housing due to life or environmental circumstances. The Red Hill crisis alone required that 4,000 residents be temporarily housed. These tenants often have another permanent home on the island not meeting the "principal residence" requirement. **We strongly urge the Council to amend the Bill to ensure we do not eliminate temporary housing for our residents.**

We appreciate your consideration and are available for any questions.

Mahalo,

Kelly Lee

Kelly Lee
President & Executive Director
O'ahu Short Term Rental Alliance (OSTRA)

Hawai‘i YIMBY
Honolulu, HI 96814
hawaiiyimby.org
info@hawaiiyimby.org

Wednesday, December 11, 2024

Honolulu City Council
530 South King St.
Honolulu, HI 96813

RE: SUPPORT for Bill 46 (2024), CD2 - Relating to Real Property Taxation

Aloha Chair Waters, Vice Chair Kia‘āina, and Council Members,

On behalf of Hawai‘i YIMBY, I’m writing to express **support** for a strong and effective Empty Homes Tax.

We **support** the intent of an Empty Homes Tax that operates by:

> *(1) encouraging existing owners to rent or sell vacant housing stock for use as homes for local residents; (2) increasing the City's supply of homes to better meet demand and reduce market pressures that cause high and unaffordable housing prices; and (3) raising funds for affordable housing solutions.*

As currently written, **the efficacy of the Empty Homes Tax is weakened by some unnecessary exemptions** within the new classification of “Residential E.” Some exemptions, such as the recent passing of the property owner or the home being declared “substandard” and awaiting repair, are well within reason to avoid unintended taxation. However, by allowing frivolous exemptions, *fewer* homes will be returned to the market and *fewer* funds will be raised to direct towards solutions to combat our housing shortage.

The exemptions listed in Section Q, regarding second dwellings, are concerning. An effective Empty Homes Tax would be equally applied based on the use of the home, not by some very targeted requirements about the status of the property owner. It seems that

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this exemption is meant to shield an arbitrarily defined “local” property owner from paying the Empty Homes Tax on their empty second home. Exempting an empty second home from this tax solely because its property owner is “local” is counter-intuitive to addressing the detrimental effects that home-hoarding, regardless of the property owner’s status, has on our housing supply. This bill should recognize the serious fact that empty homes that are hoarded by anyone, including “locals,” contributes to our housing scarcity issue. **This exemption should be removed to strengthen the efficacy of this bill.**

We **support** that the tax revenues from the Empty Homes Tax would partially be deposited into the City’s Affordable Housing Fund, into the general fund and for the administration of the tax. **However, we believe that more tax revenue should be dedicated towards building more housing supply.** As currently written, 75% of the tax revenue is not specifically designated to a fund or for a certain use. More of the tax revenue should be designated towards the affordable housing fund.

Hawai‘i YIMBY (Yes In My Backyard) is a volunteer-led grassroots advocacy organization dedicated to supporting bold and effective solutions for Hawai‘i’s housing crisis. We urge your thoughtful consideration on this bill, and thank you for the opportunity to testify.

Mahalo,

Damien Waikoloa
Chapter Lead, Hawai‘i YIMBY

Edgardo Díaz Vega
Chapter Lead, Hawai‘i YIMBY

December 11, 2024

Honolulu City Council
Honolulu Hale, 530 S King St.
Honolulu, HI 96813

Aloha Chair Waters, Vice Chair Kiaʻāina, and the Honolulu City Council:

For too long, cost of living and high housing prices have pushed local residents out of their generational homes. Concurrent solutions are necessary to curb the housing crisis and this bill is a critical part of keeping Hawaiʻi, Hawaiʻi. The undersigned organizations express their **strong support** for the passage of a strong Bill 46 and urge continued efforts from the Honolulu City Council to invest in affordable housing.

Housing is the cornerstone to many of the challenges that our families are facing. The 2019 housing gap study identified over 22,000 units needed on Oʻahu for housing local families, despite the fact that over 34,000 units sit vacant according to the U.S. Census. This lack of available, affordable housing is particularly a major detriment to the Native Hawaiian community who often resort to overcrowding to afford their homes. On average, 14% of Native Hawaiians in the state live in crowded households, twice more than the state average and almost five times more than the national average. Without adequate housing solutions now, we will continue to see outmigration to the continent, increased homeless populations, and residential properties used as investments, not homes. It is imperative that we do everything in our power to keep our ʻohana home.

An Empty Homes Tax is one of many solutions needed to address the housing crisis on Oʻahu. Hawaiʻi property taxes are low by national standards and, with strong appreciation, our homes become incredibly attractive investment properties even without rental income. By phasing in a tax on vacant residential properties, the County creates an incentive for property owners to immediately convert thousands of existing residential units into actual housing for long-term residents without long delays for development and permitting, costly construction, government subsidies, NIMBY challenges, or taking rural lands. An Empty Homes Tax can also create a steady funding source for affordable housing and homelessness programs that can help mitigate the housing crisis.

There is a significant amount of evidence on the efficacy of a strong Empty Homes Tax in Honolulu. After the passage of Vancouver's Empty Homes Tax, the city raised over $140 million in revenue for affordable housing projects and saw vacant homes decrease by 54% in the last six years. The Honolulu City Council has the opportunity to see similar results with a strong Bill 46. The 2020 UCLA study recommends its implementation to stabilize the housing market for residents. UHERO recognizes that Bill 46 would discourage investors from holding vacant homes on Oʻahu and associate professor Justin Tydall has said that, while there are ambiguities in the exact amount of housing and revenue, "the effects seem pretty large regardless of what assumptions we have."

Bill 46, CD2 is not perfect. As it is currently written, there are far too many exemptions that significantly weaken the efficacy of the bill. We support a robust Empty Homes Tax for Honolulu that will help address our housing crisis by increasing the supply of available housing local families, decreasing demand for housing by those who would not use it for housing for local families, and raising dedicated revenues for affordable housing and homelessness. This bill cannot be expected to solve the housing crisis, but it is indispensable as one of many solutions to increase affordable and diverse housing options and prevent further homelessness and displacement.

It has been a long road to get to this point and we have an enormous amount of gratitude for your efforts thus far. We urge the Honolulu City Council to not let that time and energy go to waste and **pass a strong Bill 46** for the benefit of local families by limiting or reducing the many new exemptions to make this bill serve its intended purposes. If there are any questions regarding the content of this letter, please contact Keith Webster at keithhawaii@yahoo.com. We look forward to continued efforts that mitigate the housing crisis.

Mahalo,

Association of Hawaiian Civic Clubs
Church of the Crossroads
Council for Native Hawaiian Advancement
Department of Hawaiian Home Lands
Hawai‘i Community Lending
Hawai‘i Health and Harm Reduction Center
Hawai‘i Land Trust
Hawai‘i YIMBY
Our Hawai‘i
Partners in Development Foundation
Sierra Club O‘ahu Group

NAIOP
COMMERCIAL REAL ESTATE DEVELOPMENT ASSOCIATION
HAWAII CHAPTER

December 10, 2024

Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice-Chair
Honolulu City Council

RE: **Bill 46 - Relating to Real Property Taxation**
Hearing date: December 11, 2024, at 10:00 A.M.

Aloha Chair Waters, Vice-Chair Kia'aina and members of the Council,

Mahalo for the opportunity to submit testimony on behalf of NAIOP Hawaii in **OPPOSITION TO BILL 46 CD1 RELATING TO PROPERTY TAXATION**. NAIOP Hawaii is the local chapter of the nation's leading organization for office, industrial, retail, residential and mixed-use real estate. NAIOP Hawaii has over 200 members in the State including local developers, owners, investors, asset managers, lenders and other professionals.

Bill 46 creates an "empty homes tax" to address the taxation of vacant residential properties in Honolulu. The intention of the measure is to provide funding to address homelessness and a lack of affordable housing. To be clear NAIOP Hawaii supports the production of affordable housing in Honolulu, however, there may be several unintended consequences emphasizing the need for a more comprehensive and balanced approach.

Primarily, Bill 46 raises constitutional concerns through implementing a tax that infringes on private property rights and could potentially be interpreted as a taking, potentially entitling an owner to compensation. The substantive rules are based upon and embody the general principle **that any enactment affecting private property rights must bear a substantial relation to the public health, safety, or general welfare**. The empty homes tax is constitutionally suspect as evidenced by a very recent California case in which taxpayers sued the City of San Francisco challenging the constitutionality of a similar vacancy tax. The Superior Court of California entered a final judgment declaring the tax unconstitutional violating the Takings Clause of the fifth amendment on November 26, 2024. San Francisco has 30 days to file an appeal. Assuming this case is appealed and is heard by the US Supreme Court, it will likely prove dispositive as to the constitutionality of the tax proposed in Bill 46. Accordingly, the City and County of Honolulu should strongly consider putting a pause on enacting Bill 46 until after the California case is resolved, since it could result in: 1) costly legal challenges for the City, particularly around issues of property rights and the fairness of imposing such a tax in a high-cost market; and 2) the empty homes tax being ruled unconstitutional and proving costly for the City to unwind.

In conjunction with the substantial legal concerns associated with Bill 46, NAIOP Hawaii is concerned with lack of clarity for implementation of the empty homes tax as the details have not been articulated and the practical validity of the proposal cannot be assessed. For example, the imposition of the supplemental tax against a particular group of property owners could subsequently increase in the future. Additionally, the terms and provisions relating to all aspects of the envisioned use of the EHT, including administration, imposition, compliance, and enforcement remain unclear and should be fully vetted by the public. Should there be generated revenue, we would encourage it be deposited into the Affordable Housing Fund.

Furthermore, the imposition of an "empty homes tax" on properties that are not occupied for a minimum number of days each year could unfairly penalize property owners who may have valid reasons for their properties being vacant, such as those dealing with long-term medical care, legal disputes, or those undergoing significant renovations. While the bill includes several exemptions (e.g., for properties under legal dispute or undergoing major renovations), these exemptions may not cover all valid scenarios where a property could be vacant, leading to unintended consequences for certain property owners.

Moreover, Bill 46 CD1 may deter further property investment and negatively impact the housing market. The high tax rate (up to 3% of the assessed value) may deter investment in residential properties, particularly in a city like Honolulu where property values are already among the highest in the nation. This could lead to decreased investment in the housing market, potentially exacerbating the housing crisis rather than alleviating it.

Lastly, Bill 46 CD1 requires property owners to submit annual property status declarations and could subject them to audits and investigations, adding a significant administrative burden. The requirement for evidence and inspections adds layers of complexity and could lead to disputes between property owners and the city. The additional burden on administrative staff could result in an inability to implement and properly enforce the proposed tax.

Accordingly, NAIOP remains concerned with the potential negative impacts Bill 46 and recommends the measure be held to reach a more comprehensive and balanced approach.

Mahalo for your consideration,

Reyn Tanaka, President
NAIOP Hawaii

Aloha. My name is Mahealani Ioanis and I am here in support of the empty homes tax.
Growing up in Hawaii I was always somewhat aware of how costly housing could be. And as time passed it only seems to increase. Some people even end up homeless due to the cost of housing. Everyday you can see people are either living on the streets, living in their cars, or couch surfing. In Applseed's report, a figure was presented showing how the prices of homes in Hawaii had increased nearly 400 percent since 2000. The increase in home sale prices is not only ridiculously high but also greater than the increase of the national average. More people are either pushing out of the islands or housing in general. I have never been homeless but that does not mean that the costliness of housing does not affect me too. Though Hawaii is not nearly as large as other states, the housing here is reaching levels that make life difficult even for those who would be described as middle class. It is not just the homelessness population suffering from these costs but the middle class as well.

I do know how expensive housing is. I have seen with my own eyes the disappointment on people's faces, on my own parents' faces, when a home, a decent home, is out of their budget. Life in Hawaii is hard. We have had to settle for homes that might as well be falling apart. A friend of mine, a student at the University of Hawaii, moved not long after she arrived in Hawaii. As a student, she was already facing the great costs of paying for higher education but also housing. She expressed to me her concerns. I watched as my friend suffered on her own, worrying herself sick on how she could live here. I, myself, have no intention to stay in Hawaii after I am done with school because of how expensive everything, especially housing, has become. These costs are discouraging families and students to stay in the islands. We are deterring skilled persons who could contribute to the work force year round while these property owners are not even reside in their homes for half a year yet continue to contribute to the rapid climbing of housing costs. It is a struggle to simply live and exist in a place famed to be a paradise. And while people struggle to live and to have a roof over their head, which should be a basic human right, we see empty houses, in the thousands, sitting empty for long periods of time throughout the year.

This bill could alter so many lives for the better and has even been implemented in other cities. The Empty Homes Tax (EHT) being implemented in other cities adds to the knowledge held regarding the tax. The Vancouver and Washington D.C. models, as recorded by Appleseed, succeeded while the Maui model failed. Maui has more similarities to Oahu, thus would provide

the greatest insight on where the tax failed and how it could be improved. It is important to note as the Vancouver model is an example of the positives of a successful implementation of an EHT. Appleseed provided an explanation about where the existing models could have been improved.

Bill 046, the empty homes tax, has potential to alter Hawaii for the better.

HAWAI'I HEALTH
& HARM REDUCTION CENTER
The New Chapter for Life Foundation and The CHOW Project

To: Honolulu City Council

Hearing Date/Time: December 11, 2024 10AM

Re: Testimony in Support of Bill 46, Empty Homes Tax

From: Heather Lusk, Hawaii Health and Harm Reduction Center

Dear Chair Waters and Councilmembers:

The Hawaii Health & Harm Reduction Center (HHHRC) strongly **supports Bill 46** which would create a supplemental property tax to help address the City's dual crisis of homelessness and lack of affordable housing. As you know, we now have more Native Hawaiians on the continent than in Hawaii, and had an increase in our homelessness Point in Time count for 2024. We desperately need more housing units at affordable costs for our community. Too many of us are already homeless, or one or two paychecks away from being homeless.

HHHRC's mission is to *reduce harm, promote health, create wellness and fight stigma in Hawaii and the Pacific.* We focus our efforts on those disproportionately affected by social determinants of health, including but not limited to: people living with and/or affected by HIV, hepatitis, substance use, and the transgender, LGBQ and the Native Hawaiian communities.

Homelessness and housing insecurity is the great crisis facing our islands – and we need the City Council to take bold and decisive steps to address this as outher counties have done. This bill will being much needed revenue to the City and County as well as encourage owners to rent their units to local families. Please prioritize our local people over affluent multi-home owners who are not vested in communities.

Thank you for the opportunity to testify.

Heather Lusk, Executive Director, Hawaii Health and Harm Reduction Center

WRITTEN TESTIMONY
by Laurie Thorson

I am opposed to Bill 46. I pray this bill is not passed.
The burden of responsibility for providing affordable housing, or ensuring housing sustainability, must **not** be shifted from the government to property owners.

Hawaii's corrupt government is already allowing Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority, to steal over $106M from the Section 8 Housing Choice Voucher Program, and Hakim Ouansafi is allowed (by Governor Josh Green and the HPHA Board of Directors) to continue to steal approximately $1M each and every month.

On top of that, I also uncovered another fraud scheme being implemented by Hakim Ouansafi, which is also condoned by the Governor, and that's to NOT honor the HUD Landlord Incentive Program by paying landlords a one time incentive payment equal to one month's rent, as an incentive bonus to provoke landlords to rent to Section 8 recipients.

This additional fraud claim will soon be added to my lawsuit against the Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura (who all have received outrageous increases in their salaries as rewards/bribery for participating in and supporting Hakim Ouansafi's illegal fraud scheme to steal federal funds from the Section 8 program, stealing from the community.

Are you on the waiting list for a Section 8 voucher? I'm so sorry to tell you but that money has been stolen too. The waiting list is meaningless. HUD already issued the vouchers to the HPHA, but the money was stolen so the vouchers are now worthless. I'm so sorry to the public who desperately needs housing assistance.

It should be noted that there is no shortage on available housing. This false narrative is only presented to the community to hide the actual true narrative that federal funds are being stolen from the Section 8 program, thereby not enabling those in the greatest need of housing assistance to participate in and receive housing assistance.

I suggest the State of Hawaii first clean up its own house before being concerned about how others care for their houses. It is fraudulent to tax property owners only because the State of Hawaii is not able to govern their administrative agencies in order to provide housing for the community.

Please visit my website to access the Fraud Chart that proves Hakim Ouansafi has stolen $106,861,491 since 2015, and continues to steal $800K-$1M each and every month. The website address is: http://GovernmentCorruptionInHawaii.wordpress.com

I pray the councilmembers will not pass this bill, and instead will demand an accounting of the federal funds that are being stolen from the Section 8 Housing Choice Voucher Program by the Hawaii Public Housing Authority.

Laurie Thorson
HPHAFRAUD@gmail.com
http://GovernmentCorruptionInHawaii.wordpress.com

Delos Santos, Mary

Subject: RE: BILL046(24), CD1 ~ comments submitted for testimony. 2024.12.10

RE: BILL046(24), CD1

https://hnldoc.ehawaii.gov/hnldoc/document-download?id=23126

Addition to comments made in 9/18/2024 email:

I glanced over the exemptions again, and am not quite sure that we would qualify as exempt – perhaps under Item (8)(Q)(ii) ?

I still have deep concerns about this bill; it's not clear that those in my situation (and I know of others) would qualify as exempt:

> **Properties which title is held in trust by a deceased trustor/initial trustee, whose successors trustees are not able to resolve differences, requiring litigation. It seems to me unfair that simply to avoid being penalized under such a tax, persons in my situation would be forced into litigation, which obviously is costly, and rarely resolved quickly.**

Please further amend the bill to EXPLICITLY EXEMPT from the tax any property held in trust which original trustee is deceased, regardless of whether there is ongoing litigation.

Please see also attached my previous comments.

Thank you,
Mary Delos Santos

Delos Santos, Mary

From: Delos Santos, Mary
Sent: Thursday, September 19, 2024 1:18 PM
To: Tulba, Augie; Weyer, Matthew; Kiaaina, Esther; Dos Santos-Tam, Tyler; Cordero, Radiant; Tupola, Andria
Cc: 'Mary Delos Santos'
Subject: FW: BILL046(24) - RELATING TO REAL PROPERTY TAXATION / EMPTY HOMES

Categories: Must Attend

Hi ~ please see my comments re BILL046(24) ~

thank you ~

From: Delos Santos, Mary
Sent: Thursday, September 19, 2024 12:58 PM
To: Okimoto, Val <valokimoto@honolulu.gov>
Cc: 'Mary Delos Santos' <marybetsybithkaulana@gmail.com>; 'jlo777email@gmail.com' <jlo777email@gmail.com>
Subject: RE: BILL046(24) - RELATING TO REAL PROPERTY TAXATION / EMPTY HOMES

Councilmember Okimoto,

I am very concerned about BILL046(24); please see my previous email to Councilmember Say.

I should add that we would not qualify under any of the "exemptions" listed; I anticipate eventually needing to open a court proceeding, but the likely cost and possibility of it being drawn out is daunting. Also, earlier this year I learned of a serious plumbing leak that necessitated cutting off water to most of the house; the estimate for repair being quite high, and given that no one is living in the home, I have opted to forego repairs.

The only way we would qualify for exemption #3 would be to open a court proceeding, or for exemption #7, to obtain a building permit for the repairs. This does not seem at all fair, and I imagine there are not a few others in my situation who would be similarly negatively affected by the passage of this bill **as currently written; I would like to see the exemptions revised to include anyone in a similar to position to ours. Thank you.**

Thank you,
Mary Delos Santos

https://hnldoc.ehawaii.gov/hnldoc/document-download?id=22039

https://hnldoc.ehawaii.gov/hnldoc/measure/3047

From: Delos Santos, Mary
Sent: Tuesday, August 6, 2024 12:42 PM
To: Say, Calvin <ckysay@honolulu.gov>
Cc: 'Mary Delos Santos' <marybetsybithkaulana@gmail.com>
Subject: BILL009(22) - RELATING TO REAL PROPERTY TAXATION / EMPTY HOMES

https://www.honolulucitycouncil.org/district-5-say

BILL009(22) - RELATING TO REAL PROPERTY TAXATION / EMPTY HOMES

Councilmember Say,

I just saw HPR's article on this bill, and glanced at the bill status online. I do remember hearing about it a couple of years ago, and see that testimony has already been given, but I wanted to reach out to say why I find it concerning, and would like to see additional language that clarifies who would be liable under this tax.

Our situation is – my mother passed away several years ago, and her property is in trust. Both my sister and I, who were named successor co-trustees in her trust, executed notarized documents a year after her death, accepting trusteeship. Since then, however, I have been the only person involved in active administration of the trust, and despite my numerous attempts over the last several years to contact my sister and move towards termination of the trust and distribution of assets, she has maintained silence. Every attorney I have consulted has said that unless my sister executes a resignation of trusteeship, my only other recourse to have her removed is to open a **court proceeding**. I have so far refrained from doing so, anticipating the expense and knowing that should she contest, the trust will need to bear the burden of both our legal costs; and, a protracted case would incur even more expense. Without either her resignation or explicit consent and cooperation, we remain at a stalemate, unable to settle the estate.

Meanwhile, my mother's property has been vacant. Attorneys have also advised me that I need her explicit consent to even dispose of items in the house; also, no rental property management company will agree to a contract absent the co-trustee's consent and signature.

I'd like to see the bill explicitly state that anyone in our situation, who are not wealthy investors who purchase property in order to turn a quick profit, but are lifelong residents who are having serious issues settling the estate of a deceased homeowner/relative, would be exempt from the tax proposed under BILL 9.

Thank you,
Mary Delos Santos

https://hnldoc.ehawaii.gov/hnldoc/measure/2073

https://www.hawaiipublicradio.org/local-news/2024-08-05/honolulu-city-council-introduces-bill-establish-tax-empty-homes

STANFORD CARR DEVELOPMENT, LLC

December 10, 2024

The Honolulu Tommy Waters, Chair
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

SUBJECT: Bill 46 (2024), CD2
Relating to Real Property Taxation

Dear Chair Waters and Council Members:

Stanford Carr Development is writing to express **opposition** to the proposed taxation of vacant residential properties.

The Purpose section of Bill 46 (2024), CD2 attempts to justify the tax increase with a statement regarding the fact that the State of Hawaii is "among the lowest property taxes of property owners in any state in the nation," yet fails to clarify that unlike all other 49 states, Hawaii does not fund the local school system from property taxes as does every other county and parish in the nation. Instead, we fund schools from income taxes, which are among the highest in the nation.

The Purpose section continues to justify the tax increase with data points that speak to "the median cost for a single-family home exceeding $1,000,000 as of December 2023," and other statistics where Honolulu has "the third worst 'impossibly unaffordable' housing in the United States, and the 89th worst out of 94 least affordable housing markets in eight major nations of the English-speaking world," yet the bill only proposes to dedicate "at least 20%" of the proposed increase in tax revenue to affordable housing funds.

Despite the ROH Section 8-7.1(c)(8)(A) through (Q) exemptions designed to protect local property owners, the burden of proof falls on the homeowners to declare that their property is not vacant each year to avoid the excessive tax. What will be required to annually document occupancy? Further, there is a lack of empirical evidence that verifies the vacancy rate in Honolulu and how willing empty home owners will be to convert their units. Data from Vancouver, a single city in North America, lacks sufficient volume to prove the proposed theory.

ALAKEA CORPORATE TOWER • 1100 ALAKEA STREET, 27TH FLOOR • HONOLULU, HAWAII 96813
PHONE: (808) 537-5220 • FACSIMILE: (808) 537-1801 • WEBSITE: www.stanfordcarr.com

We appreciate your consideration of these points and ask the Council to consider a dedication of City general funds to support affordable housing rather than a new classification of real property taxes.

Thank you for the opportunity to participate in this important discussion.

Respectfully,



Stanford S. Carr

WRITTEN TESTIMONY
by Laurie Thorson

I am opposed to Bill 46. I pray this bill is not passed.
The burden of responsibility for providing affordable housing, or ensuring housing sustainability, must **not** be shifted from the government to property owners.

Hawaii's corrupt government is already allowing Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority, to steal over $106M from the Section 8 Housing Choice Voucher Program, and Hakim Ouansafi is allowed (by Governor Josh Green and the HPHA Board of Directors) to continue to steal approximately $1M each and every month.

On top of that, I also uncovered another fraud scheme being implemented by Hakim Ouansafi, which is also condoned by the Governor, and that's to NOT honor the HUD Landlord Incentive Program by paying landlords a one time incentive payment equal to one month's rent, as an incentive bonus to provoke landlords to rent to Section 8 recipients.

This additional fraud claim will soon be added to my lawsuit against the Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura (who all have received outrageous increases in their salaries as rewards/bribery for participating in and supporting Hakim Ouansafi's illegal fraud scheme to steal federal funds from the Section 8 program, stealing from the community.

Are you on the waiting list for a Section 8 voucher? I'm so sorry to tell you but that money has been stolen too. The waiting list is meaningless. HUD already issued the vouchers to the HPHA, but the money was stolen so the vouchers are now worthless. I'm so sorry to the public who desperately needs housing assistance.

It should be noted that there is no shortage on available housing. This false narrative is only presented to the community to hide the actual true narrative that federal funds are being stolen from the Section 8 program, thereby not enabling those in the greatest need of housing assistance to participate in and receive housing assistance.

I suggest the State of Hawaii first clean up its own house before being concerned about how others care for their houses. It is fraudulent to tax property owners only because the State of Hawaii is not able to govern their administrative agencies in order to provide housing for the community.

Please visit my website to access the Fraud Chart that proves Hakim Ouansafi has stolen $106,861,491 since 2015, and continues to steal $800K-$1M each and every month. The website address is: http://GovernmentCorruptionInHawaii.wordpress.com

I pray the councilmembers will not pass this bill, and instead will demand an accounting of the federal funds that are being stolen from the Section 8 Housing Choice Voucher Program by the Hawaii Public Housing Authority.

Laurie Thorson
HPHAFRAUD@gmail.com
http://GovernmentCorruptionInHawaii.wordpress.com

Prepared by: LAURIE THORSON
Contact: HPHAfraud@gmail.com
Website: https://governmentcorruptioninhawaii.wordpress.com

CHART PROVES FRAUD

fraud implemented by Hakim Ouansafi, Executive Director, Hawaii Public Housing Authority

THIS CHART PROVES THAT HAKIM OUANSAFI, THE EXECUTIVE DIRECTOR OF THE HAWAII PUBLIC HOUSING AUTHORITY, STOLE **$106,861,491** FROM THE SECTION 8 HOUSING CHOICE VOUCHER PROGRAM, AND THAT HE CONTINUES TO STEAL ON AVERAGE $800K-$1M EACH MONTH. STEALING FEDERAL FUNDS FROM A FEDERAL PROGRAM IS A FEDERAL CRIME ACCORDING TO 18 U.S.C. §666 (*REFER TO DOJ CRM 1002 - DEPARTMENT OF JUSTICE, CRIMINAL RESOURCE MANUAL, SECTION 1002*).

THIS CHART PROVES THAT HAKIM OUANSAFI LIED TO HUD, LIED TO THE HPHA BOARD OF DIRECTORS, LIED TO THE STATE AUDITORS, AND ALTERED THE HPHA FINANCIAL STATEMENTS IN ORDER TO HIDE THE FACT THAT HE IS STEALING FROM THE SECTION 8 PROGRAM. THE FACTS IN THIS CHART PROVE HAKIM OUANSAFI LIED WHEN HE CLAIMED **±100% OF THE S8 SUBSIDY WAS USED** BY THE HPHA, WHEN FACTS PROVE HAKIM OUANSAFI **ISSUED ONLY ±80% OF THE S8 VOUCHERS** HE RECEIVED FROM HUD. EVEN THOUGH I CREATED THIS CHART, I DID NOT CREATE THE FIGURES, WHICH I EXTRACTED FROM HUD & HPHA PUBLIC DOCUMENTS.

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
09.2024	4,397	3,373	76.71%		$5,083,275	$5,377,560	$5,222,440 / 3,373	23.29%
			105.79% of budget used to issue only 76.71% of vouchers					**($1,183,894)**
07.31.24	4,397	3,414	77.64%		$4,772,962	$5,018,455	$5,162,951 / 3,414	22.36% =
			105.14% of budget used to issue only 77.64% of vouchers					**($1,004,708)**
06.30.24	4,397	3,442	78.28%		$5,024,374	$5,661,703	$5,661,703 / 3,442	21.72% =
			112.68% of budget used to issue only 78.28% of vouchers					**($1,091,294)**
06.30.24	YTD			$57,039,499			$61,741,016	
05.31.24	4,319	3,442	79.69%		$4,784,161	$4,651,930	$4,865,733 / 3,442	20.31% =
			97.24% of budget used to issue only 79.69% of vouchers					**($971,663)**
04.30.24	4,319	3,457	80.04%		$4,772,962	$4,760,062	$5,171,175 / 3,457	19.96% =
			99.72% of budget used to issue only 80.04% of vouchers					**($952,683)**

TOTAL OF THIS PAGE ONLY = $5,204,242

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
03.31.24	4,319	3,468	80.30%		$4,782,859	$4,903,077	$4,453,486 / 3,476	19.70% =
			102.51% of budget used to issue only 80.30% of vouchers					**($942,223)**
02.29.24	4,319	3,470	80.34%		$4,782,859	$4,625,657		19.66% =
			96.71% of budget used to issue only 80.34% of vouchers					**($940,310)**
01.31.24	4,319	3,499	81.01%		$4,792,046	$4,973,538	$4,987,708 / 3,518	18.99% =
			103.79% of budget used to issue only 81.01% of vouchers					**($910,009)**
12.31.23	4,321	3,521	81.49%		$4,779,483	$4,654,048	$4,851,747 / 3,521	18.51% =
			97.38% of budget used to issue only 81.49% of vouchers					**($884,682)**
11.30.23	4,321	3,527	81.62%		$4,779,483	$4,700,666	$4,775,679 / 3,515	18.38% =
			98.35% of budget used to issue only 81.62% of vouchers					**($878,468)**
10.31.23	4,311	3,522	81.70%		$4,770,195	$4,799,029	$4,708,330 / 3,523	18.30% =
			100.60% of budget used to issue only 81.70% of vouchers					**($872,945)**
09.30.23	4,268	3,514	82.33%		$4,750,418	$4,758,458	$4,843,974 / 3,526	17.67% =
			100.17% of budget used to issue only 82.33% of vouchers					**($839,398**
08.31.23	4,248	3,515	82.74%		$4,724,816	$4,754,983	$4,765,532 / 3,528	17.26% =
			100.64% of budget used to issue only 82.74% of vouchers					**($815,503)**
07.31.23	**4,412**	3,515	82.74%		$4,742,816	$4,771,388	$4,403,154 / 3,529	17.26% =
			100.99% of budget used to issue only 83.00% of vouchers					**($818,610)**

TOTAL OF THIS PAGE ONLY = $6,959,925

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
06.30.23	4,2,48	3,526	83.00%		$4,724,816	$4,602,981	$4,617,309 / 3,527	17.00% =
			97.42% of budget used to issue only 83.00% of vouchers					**($803,218)**
06.30.23	YTD			$64,969,302			$57,109,283	
05.31.23	4,248	3,521	82.89%		$4,724,816	$4,581,858	$4,536,719 / 3,528	17.11% =
			96.97% of budget used to issue only 82.89% of vouchers					**($808,416)**
04.30.23	4,248	3,501	82.42%		$4,724,816	$4,517,780	$4,403,682 / 3,514	17.58% =
			95.62% of budget used to issue only 82.42% of vouchers					**($830,622)**
03.31.23	4,240	3,497	82.48%		$4,714,919	$4,505,074	$4,659,581 / 3,525	17.52% =
			95.55% of budget used to issue only 82.48% of vouchers					**($826,053)**
02.28.23	4,240	3,498	82.50%		$4,714,919	$4,507,374	$4,946,694 / 4,093	17.50% =
			95.60% of budget used to issue only 82.50% of vouchers					**($825,110)**
01.31.23	4,230	3,493	82.58%		$4,705,732	$4,514,040	$4,273,230 / 3,468	17.42% =
			95.93% of budget used to issue only 82.58% of vouchers					**($819,738)**
12.31.22	4,229	3,529	83.45%		$4,516,282	$6,024,659	$3,630,811 / 3,542	16.55% =
			133.40% of budget used to issue only 83.45% of vouchers					**($747,444)**
11.30.22	4,229	3,524	83.33%		$4,330,802	$4,540,804	$4,545,621 / 3,537	16.67% =
			104.85% of budget used to issue only 83.33% of vouchers					**($721,944)**

TOTAL OF THIS PAGE ONLY = $6,382,545

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
10.31.22	4,229	3,520	83.23%		$4,330,802	$4,255,915		16.77% =
			98.27% of budget used to issue only 83.23% of vouchers					**($726,276)**
09.30.22	4,201	3,520	83.79%		$4,295,534	$4,565,794	$4,575,609 / 3,534	16.21% =
			106.29% of budget used to issue only 83.79% of vouchers					**($696,306)**
08.31.22	4,201	3,517	83.72%		$4,295,534	$4,171,866	$4,187,409 / 3,509	16.28% =
			97.12% of budget used to issue only 83.72% of vouchers					**($699,312)**
07.31.22	4,201	3,519	83.77%		$4,296,829	$4,058,262		16.23% =
			94.45% of budget used to issue only 83.77% of vouchers					**($697,375)**
06.30.22	4,201	3,516	83.69%		$4,296,829	$4,191,632	$4,232,510 / 3,524	16.31% =
			97.55% of budget used to issue only 83.69% of vouchers					**($700,812)**
05.31.22	4,201	3,517	83.72%		$4,296,829	$4,028,864	$3,754,794 / 3,505	16.28% =
			93.76% of budget used to issue only 83.72% of vouchers					**($699,523)**
04.30.22	4,201	3,518	83.74%		$4,405,258	$4,033,839	$4,160,279 / 3,515	16.26% =
			91.57% of budget used to issue only 83.74% of vouchers					**($716,294)**
03.31.22	4,201	3,515	83.67%		$4,298,123	$4,050,772	$4,662,930 / 3,525	16.33% =
			94.25% of budget used to issue only 83.67% of vouchers					**($701,883)**
02.28.22	4,201	3,501	83.34%		$4,298,123	$4,074,367	$3,922,375 / 3,512	16.66% =
			94.79% of budget used to issue only 83.34% of vouchers					**($716,067)**

TOTAL OF THIS PAGE ONLY = $6,353,847

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
01.31.22	4,201	3,508	83.50%		$4,299,418	$4,099,244	$3,824,688 / 3,433	16.50% =
			95.34% of budget used to issue only 83.50% of vouchers					**($709,403)**
12.31.21	3,854	3,212	83.34%		$7,927,909	$3,725,851		16.66% =
			47.00% of budget used to issue only 83.34% of vouchers					**($1,320,789)**
11.30.21	3,854	3,219	83.52%		$3,143,499	$3,743,025	$3,751,257 / 3,233	16.48% =
			119.07% of budget used to issue only 83.52% of vouchers					**($518,048)**
10.31.21	3,854	3,223	83.63%		$3,144,722	$3,748,537	$3,761,876 / 3,231	16.37% =
			119.20% of budget used to issue only 83.63% of vouchers					**($514,790)**
09.30.21	3,854	3,232	83.86%		$3,223,754	$3,701,784	$3,705,292 / 3,252	16.14% =
			114.83% of budget used to issue only 83.86% of vouchers					**($520,313)**
08.31.21	3,854	3,229	83.78%		$3,144,722	$3,850,409	$3,873,204 / 3,257	16.22% =
			122.44% of budget used to issue only 83.78% of vouchers					**($510,073)**
07.31.21	3,853	3,233	83.91%		$3,143,427	$3,785,797		16.08% =
			120.44% of budget used to issue only 83.91% of vouchers					**($505,463)**
06.30.21	3,853	3,245	84.22%		$3,143,427	$3,687,684	$3,790,144 / 3,229	15.78% =
			117.31% of budget used to issue only 84.22% of vouchers					**($496,032)**
06.30.21	YTD			$42,926,572			$41,019,011	

TOTAL OF THIS PAGE ONLY = $5,094,911

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
05.31.21	3,853	3,235	83.96%		$3,143,427	$3,691,644	$3,660,955 / 3,243	16.04% =
			117.44% of budget used to issue only 83.96% of vouchers					**($504,205)**
04.30.21	3,852	3,231	83.88%		$3,143,356	$3,688,093	$3,596,595 / 3,251	16.18% =
			117.33% of budget used to issue only 83.88% of vouchers					**($508,595)**
03.31.21	3,852	3,227	83.77%		$3,143,356	$3,735,667	$3,855,644 / 3,203	16.23% =
			118.84% of budget used to issue only 83.77% of vouchers					**($510,166)**
02.28.21	3,852	3,205	83.20%		$3,144,470	$3,727,141	$3,155,584 / 2,513	16.80% =
			118.53% of budget used to issue only 83.20% of vouchers					**($528,270)**
01.31.21	3,851	3,044	79.04%		$3,166,772	$3,657,151	$2,874,910 / 2,414	20.96% =
			115.49% of budget used to issue only 79.04% of vouchers					**($663,755)**
12.31.20	3,851	2,416	62.74%		$2,961,739	$2,937,086	$2,937,086 / 2,414	37.26% =
			99.17% of budget used to issue only 62.74% of vouchers					**($1,103,543)**
11.30.20	3,851	2,417	62.76%		$3,992.348	$3,016,979	$3,020,103 / 2,415	37.24% =
			75.57% of budget used to issue only 62.76% of vouchers					**($1,486,750)**
10.31.20	3,850	2,414	62.70%		$2,960,516	$3,039,654		37.30% =
			102.67% of budget used to issue only 62.70% of vouchers					**($1,104,272)**
09.30.20	3,850	2,414	62.70%		$4,960,516	$3,068,734	$3,068,626 / 2,420	37.30% =
			61.86% of budget used to issue only 62.70% of vouchers					**($1,850,272)**

TOTAL OF THIS PAGE ONLY = $8,259,828

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
08.31.20	3,850	2,408	62.55%		$2,960,516	$3,067,238	$2,998,438 / 2,424	37.45% =
			103.60% of budget used to issue only 62.55% of vouchers					**($1,108,713)**
07.31.20	3,850	2,409	62.57%		$2,960,516	$3,036,446	$3,035,244 / 2,344	37.43% =
			102.56% of budget used to issue only 62.57% of vouchers					**($1,108,121)**
06.30.20	3,850	2,428	63.06%		$2,960,516	$3,103,575	$3,109,426 / 2,370	36.94% =
			104.83% of budget used to issue only 63.06% of vouchers					**($1,093,614)**
06.30.20	YTD			$38,358,008			$35,894,505	
05.31.20	3,850	2,410	62.60%		$2,961,222	$3,084,678	$3,090,242 / 2,354	37.40% =
			104.17% of budget used to issue only 62.60% of vouchers					**($1,107,497)**
04.30.20	3,849	2,411	62.64%		$2,959,293	$3,033,422	$3,030,733 / 2,358	37.36% =
			102.50% of budget used to issue only 62.64% of vouchers					**($1,105,591)**
03.31.20	3,849	2,403	62.43%		$2,959,293	$2,896,156		37.57% =
			97.87% of budget used to issue only 62.43% of vouchers					**($1,111,806)**
02.29.20	3,848	2,393	62.19%		$2,958,179	$2,937,364	$2,938,087 / 2,360	37.81% =
			99.30% of budget used to issue only 62.19% of vouchers					**($1,118,487)**
01.31.20	3,820	2,404	62.93%		$2,967,625	$2,902,836	$2,909,063 / 2,366	37.08% =
			97.82% of budget used to issue only 62.93% of vouchers					**($1,100,395)**

TOTAL OF THIS PAGE ONLY = $8,854,224

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
12.31.19	3,820	2,408	63.04%		$2,682,012	$2,913,761	$2,941,842 / 2,383	36.96% =
			108,64% of budget used to issue only 63.04% of vouchers					**($991,271)**
11.30.19	3,820	2,413	63.17%		$2,682,012	$2,940,218	$2,984,679 / 2,479	36.83% =
			109.63% of budget used to issue only 63.17% of vouchers					**($987,785)**
10.31.19	3,820	2,390	62.57%		$2,682,012	$2,945,298	$2,952,630 / 2,394	37.43% =
			109.82% of budget used to issue only 62.57% of vouchers					**($1,003,877)**
09.30.19	3,820	2,379	62.28%		$2,682,012	$2,894,388	$2,884,188 / 2,376	37.72% =
			107.92% of budget used to issue only 62.28% of vouchers					**($1,011,654)**
08.31.19	3,820	2,381	62.33%		$2,682,012	$2,837,151	$2,872,504 / 2,370	37.67% =
			105.78% of budget used to issue only 62.33% of vouchers					**($1,010,313)**
07.31.19	3,820	2,389	62.54%		$2,682,012	$2,969,266	$2,966,034 / 2,415	37.46% =
			110.71% of budget used to issue only 62.54% of vouchers					**($1,004,681)**
06.30.19	3,820	2,405	62.96%		$2,682,012	$2,792,960	$2,896,385 / 2,421	37.04% =
			104.14% of budget used to issue only 62.96% of vouchers					**($993,417)**
06.30.19	YTD			$35,152,564			$33,396,488	
05.31.19	3,820	2,397	62.75%		$2,682,012	$2,857,890	$2,938,981 / 2,452	37.25% =
			106.56% of budget used to issue only 62.75% of vouchers					**($999,049)**

TOTAL OF THIS PAGE ONLY = $8,002,047

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
04.30.19	3,820	2,392	62.62%		$2,682,012	$2,829,560	$2,848,385 / 2,434	37.38% =
			105.50% of budget used to issue only 62.62% of vouchers					**($1,002,536)**
03.31.19	3,820	2,375	62.17%		$2,682,012	$2,799,906	$2,851,477 / 2,422	37.83% =
			104.40% of budget used to issue onlyl 62.17% of vouchers					**($1,014,605)**
02.28.19	3,820	2,363	61.86%		$2,682,012	$2,778,792	$2,784,325 / 2,326	38.14% =
			103.61% of budget used to issue only 61.86% of vouchers					**($1,022,919)**
01.31.19	3,785	2,351	62.11%		$2,648,969	$2,912,769	$2,782,260 / 2,357	37.89% =
			109.96% of budget used to issue only 62.11% of vouchers					**($1,003,694)**
12.31.18	3,785	2,355	62.22%		$2,805,755	$2,647,647	$2,747,112 / 2,292	37.78% =
			94.36% of budget used to issue only 62.22% of vouchers					**($1,060,014)**
11.30.18	3,785	2,375	62.75%		$2,805,755	$2,665,572	(HPHA HAS BEGUN	37.25% =
			95.00% of budget used to issue only 62.75% of vouchers				DELETING THE	**($1,045,143)**
10.31.18	3,785	2,335	61.69%		$2,805,755	$2,667,340	BOARD MTG NOTES,	38.31% =
			95.07% of budget used to issue only 61.69% of vouchers				ALL AUDITS AND	**($1,074,884)**
09.30.18	3,785	2,274	60.08%		$2,805,755	$2,559,297	FINANCIAL STMTS	39.92% =
			91.22% of budget used to issue only 60.08% of vouchers				AND HAP FIGURES)	**($1,120,057)**
							TOTAL OF THIS PAGE ONLY =	**$8,343,852**

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
08.31.18	3,785	2,286	60.40%		$2,805,755	$2,587,505		39.60% =
			92.22% of budget used to issue only 60.40% of vouchers					**($1,111,078)**
07.31.18	3,785	2,298	60.17%		$2,805,755	$2,705,959		39.83% =
			96.44% of budget used to issue only 60.17% of vouchers					**($1,117,532)**
06.30.18	3,785	2,315	61.16%		$2,830,174	$2,471,266		38.84% =
			87.32% of budget used to issue only 61.16% of vouchers					**($1,099,239)**
05.31.18	3,785	2,323	61.37%		$2,805,755	$2,570,811		38.63% =
			91.63% of budget used to issue only 61.37% of vouchers					**($1,083,863)**
04.30.18	3,785	2,319	61.27%		$2,805,755	$2,575,525		38.73% =
			91.79% of budget used to issue only 61.27% of vouchers					**($1,086,668)**
03.31.18	3,785	2,335	61.69%		$2,805,755	$2,594,409		38.31% =
			92.47% of budget used to issue only 61.69% of vouchers					**($1,074,884)**
02.28.18	3,785	2,347	62.01%		$2,805,755	$2,599,270		37.99% =
			92.64% of budget used to issue only 62.01% of vouchers					**($1,065,906)**
01.31.18	3,785	2,348	62.03%		$2,821,513	$2,623,618		37.97% =
			92.99% of budget used to issue only 62.03% of vouchers					**($1,071,328)**
12.31.17	3,785	2,341	61.85%		$2,365,569	$2,616,547		38.15% =
			110.61% of budget used to issue only 61.85% of vouchers					**($902,464)**

TOTAL OF THIS PAGE ONLY = $9,612,962

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
11.30.17	3,785	2,343	61.90%		$2,365,569	$2,623,593		38.10% =
			110.91% of budget used to issue only 61.90% of vouchers					**($901,281)**
10.31.17	3,785	2,356	62.25%		$2,454,813	$2,622,478		37.75% =
			106.83% of budget used to issue only 62.26% of vouchers					**($926,691)**
09.30.17	3,785	2,363	62.43%		$2,365,569	$2,624,012		37.57% =
			110.93% of budget used to issue only 62.43% of vouchers					**($888,744)**
08.31.17	3,785	2,339	61.80%		$2,410,485	$2,599,039		38.20% =
			107.82% of budget used to issue only 61.80% of vouchers					**($920,805)**
07.31.17	3,785	2,294	60.61%		$2,410,485	$2,661,951		39.39% =
			110.43% of budget used to issue only 60.61% of vouchers					**($949,490)**
06.30.17	3,785	2,294	60.61%		$2,410,485	$2,457,568		39.39% =
			101.95% of budget used to issue only 60.61% of vouchers					**($949,490)**
05.31.17	3,785	2,309	61.00%		$2,410,485	$2,495,352		39.00% =
			103.52% of budget used to issue only 61.00% of vouchers					**($940,089**
06.30.17	3,785	2,294	60.61%		$2,410,485	$2,457,568		39.39% =
			101.95% of budget used to issue only 60.61% of vouchers					**($949,490)**

TOTAL OF THIS PAGE ONLY = $7,426,080

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
06.30.17	YTD			$32,070,826			$29,658,116	
05.31.17	3,785	2,309	61.00%		$2,410,485	$2,495,352		39.00% =
			103.52% of budget used to issue only 61.00% of vouchers					**($940,089)**
04.30.17	3,785	2,313	61.11%		$2,410,485	$2,518,316		38.89% =
			104.47% of budget used to issue only 61.11% of vouchers					**($937,437)**
03.31.17	3,785	2,298	60.71%		$2,410,485	$2,522,717		39.29% =
			104.66% of budget used to issue only 60.71% of vouchers					**($947,079)**
02.28.17	3,785	2,287	60.42%		$2,410,485	$2,491,800		39.58% =
			103.37% of budget used to issue only 60.42% of vouchers					**($954,069)**
01.31.17	3,765	2,256	59.92%		$2,394,727	$2,442,589		40.08% =
			102.00% of budget used to issue only 59.95% of vouchers					**($959,806)**
12.31.16	3,765	2,269	60.27%		$2,216,742	$2,367,201		39.73% =
			106.79% of budget used to issue only 60.27% of vouchers					**($880,711)**
11.30.16	3,765	2,299	61.06%		$2,216,742	$2,414,761		38.96% =
			108.93% of budget used to issue only 61.06% of vouchers					**($863,642)**

TOTAL OF THIS PAGE ONLY = $6,482,833

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
10.31.16	3,765	2,261	60.05%		$2,216,742	$2,389,011		39.95% =
			107.77% of budget used to issue only 60.05% of vouchers					**($885,588)**
09.30.16	3,765	2,252	59.81%		$2,216,742	$2,393,815		40.19% =
			107.99% of budget used to issue only 59.81% of vouchers					**($890,908)**
08.31.16	3,708	2,250	60.68%		$2,171,826	$2,371,478		39.32% =
			109.19% of budget used to issue only 60.68% of vouchers					**($853,961)**
07.31.16	3,708	2,244	60.52%		$2,194,712	$2,386,543		39.48% =
			108.74% of budget used to issue only 60.52% of vouchers					**($866,472)**
06.30 16	3,708	2,229	60.11%		$2,194,712	$2,351,782		39.89% =
			107.16% of budget used to issue only 60.11% of vouchers					**($875,470)**
06.30.16	YTD			$29,964,655			$27,701,265	
05.31.16	3,708	2,219	59.84%		$2,194,712	$2,342,657		40.16% =
			106.74% of budget used to issue only 59.84% of vouchers					**($881,396)**
04.30.16	3,708	2,215	59.74%		$2,194,712	$2,326,072		40.26% =
			105.99% of budget used to issue only 59.74% of vouchers					**($883,591)**
03.31.16	3,708	2,213	59.68%		$2,194,712	$2,288,099		40.32% =
			104.26% of budget used to issue only 59.68% of vouchers					**($884,907)**

TOTAL OF THIS PAGE ONLY = $7,022,293

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
02.29.16	3,708	2,219	59.84%		$2,194,712	$2,303,614		40.16% =
			104.96% of budget used to issue only 59.84% of vouchers					**($881,396)**
01.31.16	3,708	2,217	59.79%		$2,194,712	$2,335,150		40.21% =
			106.40% of budget used to issue only 59.79% of vouchers					**($882,493)**
12.31.15	3,708	2,159	58.23%		$2,079,015	$2,230,371		41.77% =
			107.28% of budget used to issue only 58.23% of vouchers					**($868,406)**
11.30.15	3,708	2,167	58.44%		$2,071,432	$2,168,116		41.56% =
			104.78% of budget used to issue only 58.44% of vouchers					**($860,887)**
10.31.15	3,708	2,160	58.25%		$2,071,432	$2,327,518		41.75% =
			112.36% of budget used to issue only 58.25% of vouchers					**($864,822)**
09.30.15	3,708	2,156	58.14%		$2,127,255	$2,179,043		41.86% =
			102.43% of budget used to issue only 58.14% of vouchers					**($890,468)**
08.31.15	3,708	2,119	57.15%		$2,141,945	$2,244,584		42.85% =
			104.79% of budget used to issue only 57.15% of vouchers					**($917,823)**
07.31.15	3,678	2,116	57.53%		$2,143,521	$2,200,578		42.47% =
			102.66% of budget used to issue only 57.53% of vouchers					**($910,353)**
06.30.15	3,678	2,098	57.04%		$2,119,59	$2,143,496		42.96% =
			101.15% of budget used to issue only 57.04% of vouchers					**($910,575)**
06.30.15	YTD			$25,486,975			$24,598,735	

TOTAL OF THIS PAGE ONLY = $7,987,221

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
05.31.15	3,678	2,073	56.36%		$2,119,059	$2,157,804		43.64% =
			101.83% of budget used to issue only 56.36% of vouchers					**($924,757)**
04.30.15	3,678	2,027	55.11%		$2,119,059	$2,089,317		44.89% =
			98.60% of budget used to issue only 55.11% of vouchers					**($951,245)**
03.31.15	3,678	1,956	53.18%		$2,119,059	$2,002,958		46.82% =
			94.52 of budget used to issue only 53.18% of vouchers					**($992,143)**
02.28.15	3,678	1,940	52.75%		$2,119,059	$1,974,470		47.25% =
			93.18% of budget used to issue only 52.75% of vouchers					**($1,001,255)**
01.31.15	3,678	1,933	52.56%		$2,119,059	$2,006,408		47.44% =
			94.68% of budget used to issue only 52.56% of vouchers					**($1,005,281)**

TOTAL OF THIS PAGE ONLY = $4,874,681

GRAND TOTAL OF ALL PAGES = $106,861,491

IN ADDITION TO LYING THAT HE USED 100% OF THE SUBSIDY TO ISSUE ONLY ±80% OF THE S8 VOUCHERS, HAKIM OUANSAFI ALSO ADOPTED THE FOLLOWING ILLEGAL POLICY TO INCREASE THE AMOUNT OF SUBSIDY HE CAN STEAL FROM THE SECTION 8 PROGRAM. **PART B, NOTED BELOW, IS THE ILLEGAL POLICY** THAT HAKIM OUANSAFI FABRICATED AND ENFORCED AGAINST MY VOUCHER, AND AGAINST EACH AND EVERY SECTION 8 VOUCHER, BUT FOR THE SOLE PURPOSE OF INCREASING THE AMOUNT OF SUBSIDY HE CAN STEAL FROM THE SECTION 8 PROGRAM:

FRAUD SCHEME:

PART A – HPHA **MAXIMIZES** THE AMOUNT OF SUBSIDY IT RECEIVES FROM HUD, WHICH IS CURRENTLY EQUAL TO 120% OF THE HUD FMR/PAYMENT STANDARD.

PART B – HPHA **MINIMIZES** THE AMOUNT OF SUBSIDY IT PAYS TO THE LANDLORDS (VIA HAP CONTRACTS) BY ENFORCING ILLEGAL POLICIES, WHICH INCLUDES, THE ILLEGAL POLICY TO USE LOW COMPARABLES AGAINST THE CONTRACT RENT IN ALL RENT REASONABLENESS DETERMINATIONS. THIS REDUCES THE CONTRACT RENT FOR ALL SECTION 8 VOUCHERS AND INCREASES THE AMOUNT OF SUBSIDY HAKIM OUANSAFI STEALS FROM THE SECTION 8 PROGRAM.

PART C – HPHA **STEALS** THE SUBSIDY NOT USED, AS THIS CHART PROVES.
HAKIM OUANSAFI LIED TO HUD, LIED TO THE HPHA BOARD OF DIRECTORS, LIED TO THE STATE AUDITORS, AND ALTERED THE HPHA FINANCIAL STATEMENTS IN ORDER TO HIDE HIS FRAUD SCHEME, AND TO HIDE THE SUBSIDY HE IS STEALING FROM ALL THE RECIPIENTS AND LANDLORDS OF THE SECTION 8 PROGRAM.

JESSE WU, HUD/PIH DIRECTOR OF HAWAII, CONFIRMED THE ILLEGAL POLICY TO USE LOW COMPARABLES IS NOT IN COMPLIANCE WITH HUD REGULATIONS. HAKIM OUANSAFI REFUSES TO COMPLY.

TESTIMONY OPPOSING BILL 46

Hearing Date: December 11, 2024; 10 AM

Ronda Ching Day
aloharonda@gmail.com

Dear Chair Waters and Council Members:

Thank you for your attention to this matter and hearing my opinion.

Oppose Bill 46: A Premature and Risky Move

Bill 46 puts the cart before the horse. The City has yet to conduct thorough studies to determine if the intended beneficiaries—those struggling with affordable housing—will actually be served by this measure. Why the rush to implement a policy with so many unanswered questions, especially during a time when Hawaii's economy is already under pressure? Furthermore, Bill 46 sends a message to the world that we don't welcome foreigners, a stance that contradicts our island culture and the aloha spirit that defines Hawaii.

Economic Instability and the Tourism Sector

Hawaii's tourism industry, a cornerstone of the state's economy, is facing significant challenges. Visitor numbers from key markets like Japan and Canada have plummeted, with arrivals from Japan down 17% in 2024 compared to the prior year and over 60% compared to pre-pandemic levels. Total visitor spending also dropped 4.4% in mid-2024, impacting local businesses, jobs, and tax revenue. Implementing Bill 46 during this economic instability could worsen these issues rather than help stabilize the economy.

Litigation and Administrative Costs

The financial risks associated with Bill 46 cannot be ignored. This Bill exposes the City to costly litigation, further straining taxpayer dollars. Even if vacant homes are rented out due to an imposed Vacant Homes Tax, there's no guarantee these rentals will be affordable for those in need. ***Shouldn't we first investigate whether the projected income from this initiative outweighs the significant administrative costs, legal challenges, and potential impacts on other revenue sources, such as tourism marketing?***

Deepening Inequality

Bill 46 risks deepening the divide between the rich and the poor. Wealthy property owners may simply choose to absorb the Vacant Homes Tax rather than selling or renting out their properties. Meanwhile, owners of properties valued under $2 million—who may not have the financial cushion to bear the tax—are the ones most likely to sell. This could push middle-class property owners to the brink while leaving affluent owners unaffected.

Will This Excessive Tax Help the Intended Target Group?

Furthermore, if these homes are rented out, rental prices could soar far beyond what local families can afford. I asked a property manager what an affordable rental price range would be, and his response highlighted the stark reality: "Affordable rent range is a tough question. I would guess it's $1,700–$2,700 for a 2-bedroom, 2-bath, 2-parking unit, but in reality, it's $2,200–$3,200." In town, rents are even higher—by about $500—and the condos in the Kakaako area (the neighborhood that Bill 46 may be targeting vacant homes), are staggering: a 1-bedroom rents for $3,200, a 2-bedroom for $4,000, and a 3-bedroom for $6,000. These rents are hardly affordable!

*These rental rates are **far** beyond the reach of most local families,* offering little hope that Bill 46 will meaningfully address the demand for affordable housing. Instead, it risks further entrenching unaffordability while leaving middle- and lower-income residents behind.

People Harmed by Bill 46

1. **Native Hawaiians and Local Residents**
   Many people grew up here and love our island culture but have had to move to the mainland. They come back frequently to care for and visit their family and friends who are able to stay here. Many of those island transplants have kept their Honolulu homes to maintain their Hawaiian roots, culture, and family units. They return to Oahu to help their kupuna or seniors who still live here, maintaining their homes—whether purchased or inherited—for their children, grandchildren, or relatives.

   Our kama‘aina families often travel back and forth, primarily to Las Vegas, Oregon, and other states. Bill 46 harms these families who left not because they wanted to, but because they had no choice and found better-paying jobs or more profitable businesses on the mainland to support themselves and their parents in Hawaii. Families frequently leave their seniors here because moving parents or grandparents can cause them to lose connections to their friends and familiar surroundings, leading to stress, grief, or trauma. These mainland kama‘aina often maintain an apartment or home here, using their mainland earnings to allow their children to stay at their Oahu home to visit grandparents, relatives, or a parent.

   Additionally, many kama‘aina often work part-time or spend extended periods off-island for personal or professional reasons; they need the flexibility to return to their island home without managing tenants. Bill 46 would penalize them for maintaining their homes without tenants, effectively removing the option for them to keep their homes accessible for their return. With this new tax class, the City is forcing our kama‘aina to lose their ties to Hawaii, severing vital connections to their heritage, culture, and family.

2. **Kupuna and Seniors**
   Annual paperwork and compliance requirements may become a significant burden for older residents who simply want to age in place. Moreover, Bill 46 forces many seniors to face the heartbreaking decision of giving up homes they inherited—homes they had hoped to keep in their families for future generations. These properties often represent not just financial stability but also a deep connection to family history, culture, and identity. By imposing this tax burden, the City is effectively severing a vital link between kupuna and their family legacies.

3. **Working Families Across Industries**
   Key sectors such as construction, tourism, real estate, retail, and dining rely on a delicate economic balance. Disrupting this with rushed and unproven policies could lead to unintended consequences, including job losses and reduced opportunities for local workers. Furthermore, Bill 46 could result in the closure of businesses, especially in areas like Kaka‘ako, Waikīkī, and Makiki, where local economies rely heavily on property owners and renters. These areas are already under pressure due to rising costs for insurance, sewer, water, and utilities. Adding an additional tax could tip the balance, leading to economic downturns that harm small businesses and workers alike.

Call to Action

Rather than rushing into action, let’s take the time to thoroughly study and understand the potential impacts of Bill 46. Hawaii deserves thoughtful, data-driven solutions that truly address the housing crisis without introducing unnecessary risks or harms. We urge the City Council to pause, investigate, and prioritize meaningful, community-supported solutions—such as partnering with educational institutions to address affording housing—over quick fixes.

Thank you always for your consideration,

Ronda Ching Day

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(808) 487-1561
www.horitarealty.com

Brian S. Lori Ann Sueko Mizoshiri
94-1146 Moolelo Street
Waipahu, HI 96797-4127

Owner Statement
Sep 12, 2023 - Oct 10, 2023

1404-K - 3009 Ala Makahala Place, #801, Honolulu, HI 96818

Property Manager: Mina Molina

Property Cash Summary

Beginning Balance	270.00
Cash In	2,000.00
Cash Out	-200.00
Owner Disbursements	-1,710.00
Ending Cash Balance	360.00
Unpaid Bills	-360.00
Net Owner Funds	**0.00**

Transactions

Date	Payee / Payer	Type	Reference	Description	Cash In	Cash Out	Balance
				Beginning Cash Balance as of 09/12/2023			270.00
10/01/2023	Sandra M. Hanamoto	Receipt		Rent Income	2,000.00		2,270.00
10/05/2023	HORITA REALTY LLC	eCheck	8885-23E4	Management Fee - Management Fee for 10/2023		200.00	2,070.00
10/10/2023	Brian S. Lori Ann Sueko Mizoshiri	eCheck	56EA-57A6	Owner Distribution - Owner payment for 10/2023		1,710.00	360.00
				Ending Cash Balance			360.00
Total					**2,000.00**	**1,910.00**	

Bills Due

Due Date	Payee	Description	Unpaid
07/01/2023	Hawaii State Tax Collector	Tax Authority bill created automatically	90.00
08/01/2023	Hawaii State Tax Collector	Tax Authority bill created automatically	90.00
09/01/2023	Hawaii State Tax Collector	Tax Authority bill created automatically	90.00
10/01/2023	Hawaii State Tax Collector	Tax Authority bill created automatically	90.00
Total			**360.00**

Javier O Rios Garcia

Professor Perkinson

AMST 442

12/09/2024

Bill 46(24)

Ladies and Gentlemen of the Council,

Aloha. My name is Javier Rios Garcia, and I stand before you today as both a testament to the power of change and a voice for those still waiting for their chance to rebuild. I wholeheartedly support Bill 46(24), as it addresses an urgent and growing need in our community that I know all too well. Just four years ago, I was homeless. I spent countless nights sleeping in my car, battling the uncertainty and fear that comes with not knowing where you'll be tomorrow. The isolation, the exhaustion, and the hopelessness that define homelessness are feelings I wouldn't wish on anyone. But it was my reality until June 2022, when I was finally able to secure stable housing. Since that day, my life has transformed in ways I never thought possible. Having a place to call home gave me the foundation to rebuild, to dream again, and to pursue a future I once believed was out of reach. I returned to school, where I graduated **summa cum laude** with my Degree in Liberal Arts. Today, I am in my second year at a university, steadfast on my journey to law school. Each milestone reminds me of how far I've come—but also how precarious stability can be without adequate housing. As of now, my lease is due, and I

face the challenge of finding new housing in a market that is overwhelmed by demand and paralyzed by limited supply. On September 24th, during a walkthrough of the apartment complex adjacent to Aoao Windward in Kaneohe, I came across a property that was once a Montessori preschool. This property, which contains three single-family units, has been vacant for over two years. This discovery struck a chord with me because it represents both a glaring problem and an incredible opportunity. In a time when so many people are struggling to find housing, leaving these units unutilized is a missed chance to make a meaningful impact. These vacant spaces could become homes—places of safety, growth, and hope for individuals and families who need them most. Homelessness is a crisis that affects everyone, directly or indirectly. It is not just a matter of shelter but of dignity, opportunity, and survival. I know this because I've lived it. I understand how easy it is to fall through the cracks and how difficult it is to climb back up. Even today, the lingering threat of homelessness feels far too close. That's why I am here—to advocate for action, compassion, and solutions. Bill 46(24) is a step in the right direction. It represents the kind of leadership that prioritizes the well-being of our community and seeks to create pathways out of hardship. Addressing the housing shortage and utilizing resources like these vacant units can make a tangible difference in the lives of so many. I urge you to consider the profound impact this bill could have. Together, we can confront the challenges of homelessness with courage and compassion, transforming our community into one where everyone has the opportunity to thrive.

Mahalo nui loa for your time, your dedication, and your willingness to make a difference.

WRITTEN TESTIMONY
by Laurie Thorson

I am opposed to Bill 46. I pray this bill is not passed.
The burden of responsibility for providing affordable housing, or ensuring housing sustainability, must **not** be shifted from the government to property owners.

Hawaii's corrupt government is already allowing Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority, to steal over $106M from the Section 8 Housing Choice Voucher Program, and Hakim Ouansafi is allowed (by Governor Josh Green and the HPHA Board of Directors) to continue to steal approximately $1M each and every month.

On top of that, I also uncovered another fraud scheme being implemented by Hakim Ouansafi, which is also condoned by the Governor, and that's to NOT honor the HUD Landlord Incentive Program by paying landlords a one time incentive payment equal to one month's rent, as an incentive bonus to provoke landlords to rent to Section 8 recipients.

This additional fraud claim will soon be added to my lawsuit against the Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura (who all have received outrageous increases in their salaries as rewards/bribery for participating in and supporting Hakim Ouansafi's illegal fraud scheme to steal federal funds from the Section 8 program, stealing from the community.

Are you on the waiting list for a Section 8 voucher? I'm so sorry to tell you but that money has been stolen too. The waiting list is meaningless. HUD already issued the vouchers to the HPHA, but the money was stolen so the vouchers are now worthless. I'm so sorry to the public who desperately needs housing assistance.

It should be noted that there is no shortage on available housing. This false narrative is only presented to the community to hide the actual true narrative that federal funds are being stolen from the Section 8 program, thereby not enabling those in the greatest need of housing assistance to participate in and receive housing assistance.

I suggest the State of Hawaii first clean up its own house before being concerned about how others care for their houses. It is fraudulent to tax property owners only because the State of Hawaii is not able to govern their administrative agencies in order to provide housing for the community.

Please visit my website to access the Fraud Chart that proves Hakim Ouansafi has stolen $106,861,491 since 2015, and continues to steal $800K-$1M each and every month. The website address is: http://GovernmentCorruptionInHawaii.wordpress.com

I pray the councilmembers will not pass this bill, and instead will demand an accounting of the federal funds that are being stolen from the Section 8 Housing Choice Voucher Program by the Hawaii Public Housing Authority.

Laurie Thorson
HPHAFRAUD@gmail.com
http://GovernmentCorruptionInHawaii.wordpress.com

Prepared by: LAURIE THORSON
Contact: HPHAfraud@gmail.com
Website: https://governmentcorruptioninhawaii.wordpress.com

CHART PROVES FRAUD

fraud implemented by Hakim Ouansafi, Executive Director, Hawaii Public Housing Authority

THIS CHART PROVES THAT HAKIM OUANSAFI, THE EXECUTIVE DIRECTOR OF THE HAWAII PUBLIC HOUSING AUTHORITY, STOLE **$106,861,491** FROM THE SECTION 8 HOUSING CHOICE VOUCHER PROGRAM, AND THAT HE CONTINUES TO STEAL ON AVERAGE $800K-$1M EACH MONTH. STEALING FEDERAL FUNDS FROM A FEDERAL PROGRAM IS A FEDERAL CRIME ACCORDING TO 18 U.S.C. §666 (*REFER TO DOJ CRM 1002 - DEPARTMENT OF JUSTICE, CRIMINAL RESOURCE MANUAL, SECTION 1002*).

THIS CHART PROVES THAT HAKIM OUANSAFI LIED TO HUD, LIED TO THE HPHA BOARD OF DIRECTORS, LIED TO THE STATE AUDITORS, AND ALTERED THE HPHA FINANCIAL STATEMENTS IN ORDER TO HIDE THE FACT THAT HE IS STEALING FROM THE SECTION 8 PROGRAM. THE FACTS IN THIS CHART PROVE HAKIM OUANSAFI LIED WHEN HE CLAIMED **±100% OF THE S8 SUBSIDY WAS USED** BY THE HPHA, WHEN FACTS PROVE HAKIM OUANSAFI **ISSUED ONLY ±80% OF THE S8 VOUCHERS** HE RECEIVED FROM HUD. EVEN THOUGH I CREATED THIS CHART, I DID NOT CREATE THE FIGURES, WHICH I EXTRACTED FROM HUD & HPHA PUBLIC DOCUMENTS.

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
09.2024	4,397	3,373	76.71%		$5,083,275	$5,377,560	$5,222,440 / 3,373	23.29%
			105.79% of budget used to issue only 76.71% of vouchers					**($1,183,894)**
07.31.24	4,397	3,414	77.64%		$4,772,962	$5,018,455	$5,162,951 / 3,414	22.36% =
			105.14% of budget used to issue only 77.64% of vouchers					**($1,004,708)**
06.30.24	4,397	3,442	78.28%		$5,024,374	$5,661,703	$5,661,703 / 3,442	21.72% =
			112.68% of budget used to issue only 78.28% of vouchers					**($1,091,294)**
06.30.24	YTD			$57,039,499			$61,741,016	
05.31.24	4,319	3,442	79.69%		$4,784,161	$4,651,930	$4,865,733 / 3,442	20.31% =
			97.24% of budget used to issue only 79.69% of vouchers					**($971,663)**
04.30.24	4,319	3,457	80.04%		$4,772,962	$4,760,062	$5,171,175 / 3,457	19.96% =
			99.72% of budget used to issue only 80.04% of vouchers					**($952,683)**

TOTAL OF THIS PAGE ONLY = $5,204,242

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
03.31.24	4,319	3,468	80.30%		$4,782,859	$4,903,077	$4,453,486 / 3,476	19.70% =
			102.51% of budget used to issue only 80.30% of vouchers					**($942,223)**
02.29.24	4,319	3,470	80.34%		$4,782,859	$4,625,657		19.66% =
			96.71% of budget used to issue only 80.34% of vouchers					**($940,310)**
01.31.24	4,319	3,499	81.01%		$4,792,046	$4,973,538	$4,987,708 / 3,518	18.99% =
			103.79% of budget used to issue only 81.01% of vouchers					**($910,009)**
12.31.23	4,321	3,521	81.49%		$4,779,483	$4,654,048	$4,851,747 / 3,521	18.51% =
			97.38% of budget used to issue only 81.49% of vouchers					**($884,682)**
11.30.23	4,321	3,527	81.62%		$4,779,483	$4,700,666	$4,775,679 / 3,515	18.38% =
			98.35% of budget used to issue only 81.62% of vouchers					**($878,468)**
10.31.23	4,311	3,522	81.70%		$4,770,195	$4,799,029	$4,708,330 / 3,523	18.30% =
			100.60% of budget used to issue only 81.70% of vouchers					**($872,945)**
09.30.23	4,268	3,514	82.33%		$4,750,418	$4,758,458	$4,843,974 / 3,526	17.67% =
			100.17% of budget used to issue only 82.33% of vouchers					**($839,398**
08.31.23	4,248	3,515	82.74%		$4,724,816	$4,754,983	$4,765,532 / 3,528	17.26% =
			100.64% of budget used to issue only 82.74% of vouchers					**($815,503)**
07.31.23	**4,412**	3,515	82.74%		$4,742,816	$4,771,388	$4,403,154 / 3,529	17.26% =
			100.99% of budget used to issue only 83.00% of vouchers					**($818,610)**

TOTAL OF THIS PAGE ONLY = $6,959,925

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
06.30.23	4,2,48	3,526	83.00%		$4,724,816	$4,602,981	$4,617,309 / 3,527	17.00% =
			97.42% of budget used to issue only 83.00% of vouchers					**($803,218)**
06.30.23	YTD			$64,969,302			$57,109,283	
05.31.23	4,248	3,521	82.89%		$4,724,816	$4,581,858	$4,536,719 / 3,528	17.11% =
			96.97% of budget used to issue only 82.89% of vouchers					**($808,416)**
04.30.23	4,248	3,501	82.42%		$4,724,816	$4,517,780	$4,403,682 / 3,514	17.58% =
			95.62% of budget used to issue only 82.42% of vouchers					**($830,622)**
03.31.23	4,240	3,497	82.48%		$4,714,919	$4,505,074	$4,659,581 / 3,525	17.52% =
			95.55% of budget used to issue only 82.48% of vouchers					**($826,053)**
02.28.23	4,240	3,498	82.50%		$4,714,919	$4,507,374	$4,946,694 / 4,093	17.50% =
			95.60% of budget used to issue only 82.50% of vouchers					**($825,110)**
01.31.23	4,230	3,493	82.58%		$4,705,732	$4,514,040	$4,273,230 / 3,468	17.42% =
			95.93% of budget used to issue only 82.58% of vouchers					**($819,738)**
12.31.22	4,229	3,529	83.45%		$4,516,282	$6,024,659	$3,630,811 / 3,542	16.55% =
			133.40% of budget used to issue only 83.45% of vouchers					**($747,444)**
11.30.22	4,229	3,524	83.33%		$4,330,802	$4,540,804	$4,545,621 / 3,537	16.67% =
			104.85% of budget used to issue only 83.33% of vouchers					**($721,944)**

TOTAL OF THIS PAGE ONLY = $6,382,545

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
10.31.22	4,229	3,520	83.23%		$4,330,802	$4,255,915		16.77% =
			98.27% of budget used to issue only 83.23% of vouchers					**($726,276)**
09.30.22	4,201	3,520	83.79%		$4,295,534	$4,565,794	$4,575,609 / 3,534	16.21% =
			106.29% of budget used to issue only 83.79% of vouchers					**($696,306)**
08.31.22	4,201	3,517	83.72%		$4,295,534	$4,171,866	$4,187,409 / 3,509	16.28% =
			97.12% of budget used to issue only 83.72% of vouchers					**($699,312)**
07.31.22	4,201	3,519	83.77%		$4,296,829	$4,058,262		16.23% =
			94.45% of budget used to issue only 83.77% of vouchers					**($697,375)**
06.30.22	4,201	3,516	83.69%		$4,296,829	$4,191,632	$4,232,510 / 3,524	16.31% =
			97.55% of budget used to issue only 83.69% of vouchers					**($700,812)**
05.31.22	4,201	3,517	83.72%		$4,296,829	$4,028,864	$3,754,794 / 3,505	16.28% =
			93.76% of budget used to issue only 83.72% of vouchers					**($699,523)**
04.30.22	4,201	3,518	83.74%		$4,405,258	$4,033,839	$4,160,279 / 3,515	16.26% =
			91.57% of budget used to issue only 83.74% of vouchers					**($716,294)**
03.31.22	4,201	3,515	83.67%		$4,298,123	$4,050,772	$4,662,930 / 3,525	16.33% =
			94.25% of budget used to issue only 83.67% of vouchers					**($701,883)**
02.28.22	4,201	3,501	83.34%		$4,298,123	$4,074,367	$3,922,375 / 3,512	16.66% =
			94.79% of budget used to issue only 83.34% of vouchers					**($716,067)**

TOTAL OF THIS PAGE ONLY = $6,353,847

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
01.31.22	4,201	3,508	83.50%		$4,299,418	$4,099,244	$3,824,688 / 3,433	16.50% =
			95.34% of budget used to issue only 83.50% of vouchers					**($709,403)**
12.31.21	3,854	3,212	83.34%		$7,927,909	$3,725,851		16.66% =
			47.00% of budget used to issue only 83.34% of vouchers					**($1,320,789)**
11.30.21	3,854	3,219	83.52%		$3,143,499	$3,743,025	$3,751,257 / 3,233	16.48% =
			119.07% of budget used to issue only 83.52% of vouchers					**($518,048)**
10.31.21	3,854	3,223	83.63%		$3,144,722	$3,748,537	$3,761,876 / 3,231	16.37% =
			119.20% of budget used to issue only 83.63% of vouchers					**($514,790)**
09.30.21	3,854	3,232	83.86%		$3,223,754	$3,701,784	$3,705,292 / 3,252	16.14% =
			114.83% of budget used to issue only 83.86% of vouchers					**($520,313)**
08.31.21	3,854	3,229	83.78%		$3,144,722	$3,850,409	$3,873,204 / 3,257	16.22% =
			122.44% of budget used to issue only 83.78% of vouchers					**($510,073)**
07.31.21	3,853	3,233	83.91%		$3,143,427	$3,785,797		16.08% =
			120.44% of budget used to issue only 83.91% of vouchers					**($505,463)**
06.30.21	3,853	3,245	84.22%		$3,143,427	$3,687,684	$3,790,144 / 3,229	15.78% =
			117.31% of budget used to issue only 84.22% of vouchers					**($496,032)**
06.30.21	YTD			$42,926,572			$41,019,011	

TOTAL OF THIS PAGE ONLY = $5,094,911

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
05.31.21	3,853	3,235	83.96%		$3,143,427	$3,691,644	$3,660,955 / 3,243	16.04% =
			117.44% of budget used to issue only 83.96% of vouchers					**($504,205)**
04.30.21	3,852	3,231	83.88%		$3,143,356	$3,688,093	$3,596,595 / 3,251	16.18% =
			117.33% of budget used to issue only 83.88% of vouchers					**($508,595)**
03.31.21	3,852	3,227	83.77%		$3,143,356	$3,735,667	$3,855,644 / 3,203	16.23% =
			118.84% of budget used to issue only 83.77% of vouchers					**($510,166)**
02.28.21	3,852	3,205	83.20%		$3,144,470	$3,727,141	$3,155,584 / 2,513	16.80% =
			118.53% of budget used to issue only 83.20% of vouchers					**($528,270)**
01.31.21	3,851	3,044	79.04%		$3,166,772	$3,657,151	$2,874,910 / 2,414	20.96% =
			115.49% of budget used to issue only 79.04% of vouchers					**($663,755)**
12.31.20	3,851	2,416	62.74%		$2,961,739	$2,937,086	$2,937,086 / 2,414	37.26% =
			99.17% of budget used to issue only 62.74% of vouchers					**($1,103,543)**
11.30.20	3,851	2,417	62.76%		$3,992.348	$3,016,979	$3,020,103 / 2,415	37.24% =
			75.57% of budget used to issue only 62.76% of vouchers					**($1,486,750)**
10.31.20	3,850	2,414	62.70%		$2,960,516	$3,039,654		37.30% =
			102.67% of budget used to issue only 62.70% of vouchers					**($1,104,272)**
09.30.20	3,850	2,414	62.70%		$4,960,516	$3,068,734	$3,068,626 / 2,420	37.30% =
			61.86% of budget used to issue only 62.70% of vouchers					**($1,850,272)**

TOTAL OF THIS PAGE ONLY = $8,259,828

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
08.31.20	3,850	2,408	62.55%		$2,960,516	$3,067,238	$2,998,438 / 2,424	37.45% =
			103.60% of budget used to issue only 62.55% of vouchers					**($1,108,713)**
07.31.20	3,850	2,409	62.57%		$2,960,516	$3,036,446	$3,035,244 / 2,344	37.43% =
			102.56% of budget used to issue only 62.57% of vouchers					**($1,108,121)**
06.30.20	3,850	2,428	63.06%		$2,960,516	$3,103,575	$3,109,426 / 2,370	36.94% =
			104.83% of budget used to issue only 63.06% of vouchers					**($1,093,614)**
06.30.20	YTD			$38,358,008			$35,894,505	
05.31.20	3,850	2,410	62.60%		$2,961,222	$3,084,678	$3,090,242 / 2,354	37.40% =
			104.17% of budget used to issue only 62.60% of vouchers					**($1,107,497)**
04.30.20	3,849	2,411	62.64%		$2,959,293	$3,033,422	$3,030,733 / 2,358	37.36% =
			102.50% of budget used to issue only 62.64% of vouchers					**($1,105,591)**
03.31.20	3,849	2,403	62.43%		$2,959,293	$2,896,156		37.57% =
			97.87% of budget used to issue only 62.43% of vouchers					**($1,111,806)**
02.29.20	3,848	2,393	62.19%		$2,958,179	$2,937,364	$2,938,087 / 2,360	37.81% =
			99.30% of budget used to issue only 62.19% of vouchers					**($1,118,487)**
01.31.20	3,820	2,404	62.93%		$2,967,625	$2,902,836	$2,909,063 / 2,366	37.08% =
			97.82% of budget used to issue only 62.93% of vouchers					**($1,100,395)**

TOTAL OF THIS PAGE ONLY = $8,854,224

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
12.31.19	3,820	2,408	63.04%		$2,682,012	$2,913,761	$2,941,842 / 2,383	36.96% =
			108,64% of budget used to issue only 63.04% of vouchers					**($991,271)**
11.30.19	3,820	2,413	63.17%		$2,682,012	$2,940,218	$2,984,679 / 2,479	36.83% =
			109.63% of budget used to issue only 63.17% of vouchers					**($987,785)**
10.31.19	3,820	2,390	62.57%		$2,682,012	$2,945,298	$2,952,630 / 2,394	37.43% =
			109.82% of budget used to issue only 62.57% of vouchers					**($1,003,877)**
09.30.19	3,820	2,379	62.28%		$2,682,012	$2,894,388	$2,884,188 / 2,376	37.72% =
			107.92% of budget used to issue only 62.28% of vouchers					**($1,011,654)**
08.31.19	3,820	2,381	62.33%		$2,682,012	$2,837,151	$2,872,504 / 2,370	37.67% =
			105.78% of budget used to issue only 62.33% of vouchers					**($1,010,313)**
07.31.19	3,820	2,389	62.54%		$2,682,012	$2,969,266	$2,966,034 / 2,415	37.46% =
			110.71% of budget used to issue only 62.54% of vouchers					**($1,004,681)**
06.30.19	3,820	2,405	62.96%		$2,682,012	$2,792,960	$2,896,385 / 2,421	37.04% =
			104.14% of budget used to issue only 62.96% of vouchers					**($993,417)**
06.30.19	YTD			$35,152,564			$33,396,488	
05.31.19	3,820	2,397	62.75%		$2,682,012	$2,857,890	$2,938,981 / 2,452	37.25% =
			106.56% of budget used to issue only 62.75% of vouchers					**($999,049)**

TOTAL OF THIS PAGE ONLY = $8,002,047

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
04.30.19	3,820	2,392	62.62%		$2,682,012	$2,829,560	$2,848,385 / 2,434	37.38% =
			105.50% of budget used to issue only 62.62% of vouchers					**($1,002,536)**
03.31.19	3,820	2,375	62.17%		$2,682,012	$2,799,906	$2,851,477 / 2,422	37.83% =
			104.40% of budget used to issue onlyl 62.17% of vouchers					**($1,014,605)**
02.28.19	3,820	2,363	61.86%		$2,682,012	$2,778,792	$2,784,325 / 2,326	38.14% =
			103.61% of budget used to issue only 61.86% of vouchers					**($1,022,919)**
01.31.19	3,785	2,351	62.11%		$2,648,969	$2,912,769	$2,782,260 / 2,357	37.89% =
			109.96% of budget used to issue only 62.11% of vouchers					**($1,003,694)**
12.31.18	3,785	2,355	62.22%		$2,805,755	$2,647,647	$2,747,112 / 2,292	37.78% =
			94.36% of budget used to issue only 62.22% of vouchers					**($1,060,014)**
11.30.18	3,785	2,375	62.75%		$2,805,755	$2,665,572	(HPHA HAS BEGUN	37.25% =
			95.00% of budget used to issue only 62.75% of vouchers				DELETING THE	**($1,045,143)**
10.31.18	3,785	2,335	61.69%		$2,805,755	$2,667,340	BOARD MTG NOTES,	38.31% =
			95.07% of budget used to issue only 61.69% of vouchers				ALL AUDITS AND	**($1,074,884)**
09.30.18	3,785	2,274	60.08%		$2,805,755	$2,559,297	FINANCIAL STMTS	39.92% =
			91.22% of budget used to issue only 60.08% of vouchers				AND HAP FIGURES)	**($1,120,057)**
							TOTAL OF THIS PAGE ONLY =	**$8,343,852**

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
08.31.18	3,785	2,286	60.40%		$2,805,755	$2,587,505		39.60% =
			92.22% of budget used to issue only 60.40% of vouchers					**($1,111,078)**
07.31.18	3,785	2,298	60.17%		$2,805,755	$2,705,959		39.83% =
			96.44% of budget used to issue only 60.17% of vouchers					**($1,117,532)**
06.30.18	3,785	2,315	61.16%		$2,830,174	$2,471,266		38.84% =
			87.32% of budget used to issue only 61.16% of vouchers					**($1,099,239)**
05.31.18	3,785	2,323	61.37%		$2,805,755	$2,570,811		38.63% =
			91.63% of budget used to issue only 61.37% of vouchers					**($1,083,863)**
04.30.18	3,785	2,319	61.27%		$2,805,755	$2,575,525		38.73% =
			91.79% of budget used to issue only 61.27% of vouchers					**($1,086,668)**
03.31.18	3,785	2,335	61.69%		$2,805,755	$2,594,409		38.31% =
			92.47% of budget used to issue only 61.69% of vouchers					**($1,074,884)**
02.28.18	3,785	2,347	62.01%		$2,805,755	$2,599,270		37.99% =
			92.64% of budget used to issue only 62.01% of vouchers					**($1,065,906)**
01.31.18	3,785	2,348	62.03%		$2,821,513	$2,623,618		37.97% =
			92.99% of budget used to issue only 62.03% of vouchers					**($1,071,328)**
12.31.17	3,785	2,341	61.85%		$2,365,569	$2,616,547		38.15% =
			110.61% of budget used to issue only 61.85% of vouchers					**($902,464)**

TOTAL OF THIS PAGE ONLY = $9,612,962

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
11.30.17	3,785	2,343	61.90%		$2,365,569	$2,623,593		38.10% =
			110.91% of budget used to issue only 61.90% of vouchers					**($901,281)**
10.31.17	3,785	2,356	62.25%		$2,454,813	$2,622,478		37.75% =
			106.83% of budget used to issue only 62.26% of vouchers					**($926,691)**
09.30.17	3,785	2,363	62.43%		$2,365,569	$2,624,012		37.57% =
			110.93% of budget used to issue only 62.43% of vouchers					**($888,744)**
08.31.17	3,785	2,339	61.80%		$2,410,485	$2,599,039		38.20% =
			107.82% of budget used to issue only 61.80% of vouchers					**($920,805)**
07.31.17	3,785	2,294	60.61%		$2,410,485	$2,661,951		39.39% =
			110.43% of budget used to issue only 60.61% of vouchers					**($949,490)**
06.30.17	3,785	2,294	60.61%		$2,410,485	$2,457,568		39.39% =
			101.95% of budget used to issue only 60.61% of vouchers					**($949,490)**
05.31.17	3,785	2,309	61.00%		$2,410,485	$2,495,352		39.00% =
			103.52% of budget used to issue only 61.00% of vouchers					**($940,089**
06.30.17	3,785	2,294	60.61%		$2,410,485	$2,457,568		39.39% =
			101.95% of budget used to issue only 60.61% of vouchers					**($949,490)**

TOTAL OF THIS PAGE ONLY = $7,426,080

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
06.30.17	YTD			$32,070,826			$29,658,116	
05.31.17	3,785	2,309	61.00%		$2,410,485	$2,495,352		39.00% =
			103.52% of budget used to issue only 61.00% of vouchers					**($940,089)**
04.30.17	3,785	2,313	61.11%		$2,410,485	$2,518,316		38.89% =
			104.47% of budget used to issue only 61.11% of vouchers					**($937,437)**
03.31.17	3,785	2,298	60.71%		$2,410,485	$2,522,717		39.29% =
			104.66% of budget used to issue only 60.71% of vouchers					**($947,079)**
02.28.17	3,785	2,287	60.42%		$2,410,485	$2,491,800		39.58% =
			103.37% of budget used to issue only 60.42% of vouchers					**($954,069)**
01.31.17	3,765	2,256	59.92%		$2,394,727	$2,442,589		40.08% =
			102.00% of budget used to issue only 59.95% of vouchers					**($959,806)**
12.31.16	3,765	2,269	60.27%		$2,216,742	$2,367,201		39.73% =
			106.79% of budget used to issue only 60.27% of vouchers					**($880,711)**
11.30.16	3,765	2,299	61.06%		$2,216,742	$2,414,761		38.96% =
			108.93% of budget used to issue only 61.06% of vouchers					**($863,642)**

TOTAL OF THIS PAGE ONLY = $6,482,833

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
10.31.16	3,765	2,261	60.05%		$2,216,742	$2,389,011		39.95% =
			107.77% of budget used to issue only 60.05% of vouchers					**($885,588)**
09.30.16	3,765	2,252	59.81%		$2,216,742	$2,393,815		40.19% =
			107.99% of budget used to issue only 59.81% of vouchers					**($890,908)**
08.31.16	3,708	2,250	60.68%		$2,171,826	$2,371,478		39.32% =
			109.19% of budget used to issue only 60.68% of vouchers					**($853,961)**
07.31.16	3,708	2,244	60.52%		$2,194,712	$2,386,543		39.48% =
			108.74% of budget used to issue only 60.52% of vouchers					**($866,472)**
06.30 16	3,708	2,229	60.11%		$2,194,712	$2,351,782		39.89% =
			107.16% of budget used to issue only 60.11% of vouchers					**($875,470)**
06.30.16	YTD			$29,964,655			$27,701,265	
05.31.16	3,708	2,219	59.84%		$2,194,712	$2,342,657		40.16% =
			106.74% of budget used to issue only 59.84% of vouchers					**($881,396)**
04.30.16	3,708	2,215	59.74%		$2,194,712	$2,326,072		40.26% =
			105.99% of budget used to issue only 59.74% of vouchers					**($883,591)**
03.31.16	3,708	2,213	59.68%		$2,194,712	$2,288,099		40.32% =
			104.26% of budget used to issue only 59.68% of vouchers					**($884,907)**

TOTAL OF THIS PAGE ONLY = $7,022,293

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
02.29.16	3,708	2,219	59.84%		$2,194,712	$2,303,614		40.16% =
			104.96% of budget used to issue only 59.84% of vouchers					**($881,396)**
01.31.16	3,708	2,217	59.79%		$2,194,712	$2,335,150		40.21% =
			106.40% of budget used to issue only 59.79% of vouchers					**($882,493)**
12.31.15	3,708	2,159	58.23%		$2,079,015	$2,230,371		41.77% =
			107.28% of budget used to issue only 58.23% of vouchers					**($868,406)**
11.30.15	3,708	2,167	58.44%		$2,071,432	$2,168,116		41.56% =
			104.78% of budget used to issue only 58.44% of vouchers					**($860,887)**
10.31.15	3,708	2,160	58.25%		$2,071,432	$2,327,518		41.75% =
			112.36% of budget used to issue only 58.25% of vouchers					**($864,822)**
09.30.15	3,708	2,156	58.14%		$2,127,255	$2,179,043		41.86% =
			102.43% of budget used to issue only 58.14% of vouchers					**($890,468)**
08.31.15	3,708	2,119	57.15%		$2,141,945	$2,244,584		42.85% =
			104.79% of budget used to issue only 57.15% of vouchers					**($917,823)**
07.31.15	3,678	2,116	57.53%		$2,143,521	$2,200,578		42.47% =
			102.66% of budget used to issue only 57.53% of vouchers					**($910,353)**
06.30.15	3,678	2,098	57.04%		$2,119,59	$2,143,496		42.96% =
			101.15% of budget used to issue only 57.04% of vouchers					**($910,575)**
06.30.15	YTD			$25,486,975			$24,598,735	

TOTAL OF THIS PAGE ONLY = $7,987,221

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
05.31.15	3,678	2,073	56.36%		$2,119,059	$2,157,804		43.64% =
			101.83% of budget used to issue only 56.36% of vouchers					**($924,757)**
04.30.15	3,678	2,027	55.11%		$2,119,059	$2,089,317		44.89% =
			98.60% of budget used to issue only 55.11% of vouchers					**($951,245)**
03.31.15	3,678	1,956	53.18%		$2,119,059	$2,002,958		46.82% =
			94.52 of budget used to issue only 53.18% of vouchers					**($992,143)**
02.28.15	3,678	1,940	52.75%		$2,119,059	$1,974,470		47.25% =
			93.18% of budget used to issue only 52.75% of vouchers					**($1,001,255)**
01.31.15	3,678	1,933	52.56%		$2,119,059	$2,006,408		47.44% =
			94.68% of budget used to issue only 52.56% of vouchers					**($1,005,281)**

TOTAL OF THIS PAGE ONLY = $4,874,681

GRAND TOTAL OF ALL PAGES = $106,861,491

IN ADDITION TO LYING THAT HE USED 100% OF THE SUBSIDY TO ISSUE ONLY ±80% OF THE S8 VOUCHERS, HAKIM OUANSAFI ALSO ADOPTED THE FOLLOWING ILLEGAL POLICY TO INCREASE THE AMOUNT OF SUBSIDY HE CAN STEAL FROM THE SECTION 8 PROGRAM. **PART B, NOTED BELOW, IS THE ILLEGAL POLICY** THAT HAKIM OUANSAFI FABRICATED AND ENFORCED AGAINST MY VOUCHER, AND AGAINST EACH AND EVERY SECTION 8 VOUCHER, BUT FOR THE SOLE PURPOSE OF INCREASING THE AMOUNT OF SUBSIDY HE CAN STEAL FROM THE SECTION 8 PROGRAM:

FRAUD SCHEME:

PART A – HPHA **MAXIMIZES** THE AMOUNT OF SUBSIDY IT RECEIVES FROM HUD, WHICH IS CURRENTLY EQUAL TO 120% OF THE HUD FMR/PAYMENT STANDARD.

PART B – HPHA **MINIMIZES** THE AMOUNT OF SUBSIDY IT PAYS TO THE LANDLORDS (VIA HAP CONTRACTS) BY ENFORCING ILLEGAL POLICIES, WHICH INCLUDES, THE ILLEGAL POLICY TO USE LOW COMPARABLES AGAINST THE CONTRACT RENT IN ALL RENT REASONABLENESS DETERMINATIONS. THIS REDUCES THE CONTRACT RENT FOR ALL SECTION 8 VOUCHERS AND INCREASES THE AMOUNT OF SUBSIDY HAKIM OUANSAFI STEALS FROM THE SECTION 8 PROGRAM.

PART C – HPHA **STEALS** THE SUBSIDY NOT USED, AS THIS CHART PROVES.
HAKIM OUANSAFI LIED TO HUD, LIED TO THE HPHA BOARD OF DIRECTORS, LIED TO THE STATE AUDITORS, AND ALTERED THE HPHA FINANCIAL STATEMENTS IN ORDER TO HIDE HIS FRAUD SCHEME, AND TO HIDE THE SUBSIDY HE IS STEALING FROM ALL THE RECIPIENTS AND LANDLORDS OF THE SECTION 8 PROGRAM.

JESSE WU, HUD/PIH DIRECTOR OF HAWAII, CONFIRMED THE ILLEGAL POLICY TO USE LOW COMPARABLES IS NOT IN COMPLIANCE WITH HUD REGULATIONS. HAKIM OUANSAFI REFUSES TO COMPLY.

FRAUD CHART – revised 11.20.24 – for public use Download



✳

THE FRAUD SCHEME

implemented by

Hakim Ouansafi, Executive Director

Hawaii Public Housing Authority

The information provided in the attached FRAUD CHART proves that Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority (HPHA), has implemented an elaborate fraud scheme but for the purpose of stealing federal funds from the federal program: Section 8 Housing Choice Voucher Program. This is in violation of 18 U.S.C. §666 ~ refer to DOJ CRM 1002.

Since 2015, Hakim Ouansafi has stolen $106,861,491, and he continues to steal approximately $800K – $1M each and every month from the Section 8 Housing Choice Voucher Program.

Hakim Ouansafi already pled guilty when he lied to HUD, lied to the HPHA Board of Directors, lied to the State Auditors, and altered the HPHA financial statements in order to hide the fact that he is stealing millions of dollars from the Section 8 Housing Choice Voucher Program.

Hakim Ouansafi **altered the HPHA financial statements (*by and through Bennet Liu, the Chief Financial Officer*)** by falsely claiming that **±100%** of the subsidy received from HUD was used; however, HUD confirms that the HPHA issued only **±80%** of the vouchers the HPHA received from HUD.

Hakim Ouansafi purposed to intentionally not issue **±20%** of the vouchers he received but for the sole purpose of stealing the federal funds for those vouchers.

The fraud scheme by Hakim Ouansafi includes fabricating and enforcing illegal policies that are not in compliance with HUD regulations and federal laws (ie., fabricating and enforcing the illegal policy to use low comparables against the contract rent in all rent reasonableness determinations). On behalf of Hakim Ouansafi, illegal policies are enforced by Ryan Akamine, the Chief Compliance Officer, Lyle Matsuura, Supervisor IV; and other employees who have received outrageous salary increases as a reward for their support and implementing Hakim Ouansafi's fraud scheme.

Hakim Ouansafi fabricated and enforced the illegal policy to use low comparables in all rent reasonableness determinations, which allows Hakim Ouansafi to lower the contract rent for each and every voucher, thereby increasing the amount of subsidy that Hakim Ouansafi can steal from the Section 8 program. This means that all the landlords who participate in the Section 8 program will never be able to get HUD's Fair Market Rent (FMR) for their rental because they will be required to lower their rent in accordance with the illegal policy to use low comparables. This illegal policy serves no other purpose but to increase the amount of money Hakim Ouansafi is able to steal from the Section 8 program.

* The fraud scheme implemented by Hakim Ouansafi is: (**Plan A**) to **increase** the amount of subsidy the HPHA receives from HUD (currently the HPHA receives **120%** of HUD's payment standard for each Section 8 voucher), (**Plan B**) to **decrease** the amount of subsidy the HPHA issues to the landlord via the HAP contract (currently the HPHA is enforcing the illegal policy to use low comparables against the contract rent in all rent reasonableness determinations, which reduces the contract rent paid to all Section 8 landlords), (**Plan C**) **the balance of subsidy not used is stolen.**

THIS IS THE FRAUD SCHEME

Part A – The HPHA **maximizes** the amount of subsidy they receive from HUD for each and every voucher. The HPHA currently receives 120% subsidy (based on HUD's FMR/payment standard) for each and every Section 8 voucher.

Part B – The HPHA **minimizes** the amount of rent (subsidy) they pay to the landlords for each and every voucher. In order to reduce the contract rent as low as the HPHA can, **Hakim Ouansafi has fabricated and implemented the illegal policy to use low comparables in all rent reasonableness**

determinations for each and every voucher. This reduces the amount of the contract rent so that the landlords will never be able to receive the Fair Market Rent for their rentals. Hakim Ouansafi already admitted in a HPHA board meeting that he uses low comparables in all rent reasonableness determinations, and he admitted that his illegal policy to use low comparables is not in compliance with HUD regulations, and actually "…differs from the HUD mandate…" (ask me what the HUD mandate, and I'll forward the HUD federal regulation to you).

Part C – The HPHA steals the difference. The HPHA maximizes the amount of subsidy they receive (Part A), then minimizes the amount of subsidy paid to the landlords (Plan B), then steals the difference (Plan C).

FACT: The HPHA lied to HUD, lied to the HPHA Board of Directors, lied to the State Auditors, and altered their financial statements by lying and claiming the **HPHA used ±100% of the subsidy they received from HUD**, but **HUD confirmed the HPHA only issued ±80% of the vouchers the HPHA received from HUD**.

Remember, the Section 8 vouchers belong to HUD, not to HPHA. So HUD knows exactly how much subsidy is issued and used, and HUD knows exactly how many vouchers are issued and used.

FACT: The HPHA's fabricated and enforces the illegal policy to use low comparables (against the contract rent) in all rent reasonableness determinations in order to decrease the amount of subsidy that is paid to the landlords (via HAP), which increases the amount of subsidy Hakim Ouansafi can steal from the Section 8 Housing Choice Voucher Program.

FACT: After extensive research, I was able to determine that the **HPHA is the only PHA in the country that uses low comparables in their rent reasonableness determinations**. There is no federal law or HUD regulation to support the use of low comparables.

FACT: The HPHA's illegal policy to use low comparables (against the contract rent) is not in compliance with the HUD regulations, which reads: "…PHA's need to be careful not to limit their rent reasonableness analysis to only mid-range units or only units in certain more affordable neighborhoods. Voucher families may choose to rent units above the payment standard. As a rule of thumb, the PHA should **collect data on units with gross rents at least 20-25 percent above *the greater* of the payment standard or the FMR, including any HUD approved exception payment standards** [*which applies to my voucher*]…".

*Note: The HUD rule does not say "above" the **contract rent** (refer to HPHA Admin Plan 8.III.D), but rather the HUD rule says **"above" the payment standard of the FMR**.*

HUD REGULATION: Refer to 'HUD/PIH Housing Choice Voucher Program Guidebook, Chapter 3, Rent Reasonableness' / page 6, section 3.1.2. This is the HUD link: *https://www.hud.gov/sites/dfiles/PIH/documents/HCV_Guidebook_Rent_Reasonableness.pdf*

FACT: The HPHA is not in compliance with **CFR §982.54**, **which reads "…The administrative plan must be in accordance with HUD regulations and requirements…"**.

There is no federal law or HUD regulation to support the HPHA's illegal policy to use **low** comparables in rent reasonableness determinations.

It should be noted that the HPHA's administrative plan only confirms three comparables are to be used and two must be higher than the contract rent. This is not in compliance with the HUD regulation that dictates how comparables are to be gathered. The HPHA's Admin Plan only insinuates the third comparable is to be lower; however, Hakim Ouansafi has already admitted to the HPHA Board of Directors that he fabricated and enforced the illegal policy to use low comparables, and which illegal policy is confirmed in its application to all Section 8 vouchers.

Section 8 landlords:

This is a huge red flag to all the Section 8 landlords. Landlords who participate in the Section 8 program will **never** get the FMR (Fair Market Rent determined by zip code) for their rental. The contract rent will consistently be reduced by the HPHA's illegal policy to use low comparables (against the contract rent) in all rent reasonableness determinations.

Section 8 recipients:

This is a huge red flag to all the Section 8 recipients. The HPHA uses the "low comparable" method to lower the payment standard, and if the landlord refuses to accept the lowered contract rent, the recipient is then required to search for another rental using the new reduced payment standard. You are now at a disadvantage because there very few rentals on the island and very few landlords who will accept Section 8 vouchers.

Hakim Ouansafi is intentionally denying the community housing. The applicants who are on the waiting list for a Section 8 voucher are in desperate need of housing assistance. But little do they know, t**he waiting list for a Section 8 voucher is meaningless** because Hakim Ouansafi already stole the money for the Section 8 vouchers he already received from HUD.

My heart goes out to all the locals who are currently on the HPHA waiting list for a Section 8 voucher. The Section 8 vouchers have already been issued to the HPHA, but the HPHA chose to not issue the vouchers to you and instead chose to steal the money for those vouchers and not issue the vouchers to you. **On behalf of the community who truly cares about you, I am so sorry.**

✳

WHO IS HAKIM OUANSAFI?

- ✓ January 2010, Hakim Ouansafi was hired as the Executive Director of the Hawaii Public Housing Authority
- ✓ Since Hakim Ouansafi was hired in January 2010, HUD has reprimanded Hakim Ouansafi on numerous occasions for refusing to comply with federal laws. In 2018, HUD required Hakim Ouansafi to sign a contractual agreement, agreeing to comply with federal laws.
- ✓ Since Hakim Ouansafi was hired in January 2010, all annual HUD inspection scores for all the Hawaii owned projects have drastically decreased in the last 14 years. Hakim Ouansafi has failed miserably to improve the quality of life for the thousands of locals who are currently living in squalor. Public records confirm there is currently a $800M backlog in repairs, and hundreds of units remain vacant in project-owned properties because they are currently uninhabitable.
- ✓ Hakim Ouansafi fabricated and implemented illegal policies that are not in compliance with HUD regulations and federal laws, but for the sole purpose of **committing fraud** by stealing millions of dollars from the Section 8 Housing Choice Voucher Program.
- ✓ Hakim Ouansafi fabricated and implemented illegal policies that are not in compliance with HUD regulations and federal laws, but for the sole purpose of **retaliating against me** because I caught him stealing millions of dollars from the Section 8 Housing Choice Voucher Program.
- ✓ Hakim Ouansafi instructed his staff (Ryan Akamine, Chief Compliance Officer, and Lyle Matsuura, Supervisor) to fabricate and enforce illegal policies against me for the purpose of removing my live in aide from caring for me and interfering with my Section 8 voucher. Hakim Ouansafi intentionally caused me damages, including being homeless at 65 years old.
- ✓ Hakim Ouansafi falsely claimed he was "Hawaii Man of the Year", and that the State of Hawaii declared May 14 (his birthday) as "Hakim Ouansafi Recognition & Appreciation Day", and he also falsely claimed he is a board member of the Federal Law Enforcement Foundation, but that was proven to be a lie. Refer to: *https://www.linkedin.com/in/hakim-ouansafi-050b04b9; and https://www.meforum.org/islamist-watch/hakim-islam-day-ouansafi-to-direct-hawaii-public; https://www.hawaiifreepress.com/Articles-Main/articleType/ArticleView/articleId/4333/Federal-Law-Enforcement-Foundation-Hawaii-Muslims-not-sanctioned-to-use-our-name.*
- ✓ Hakim Ouansafi's self proclaimed resume can be found on LinkedIn, *https://www.linkedin.com/in/hakim-ouansafi-050b04b9*, which reads as follows: "…Hakim Ouansafi is the ninth Executive Director of the Hawaii Public Housing Authority, one the largest Housing Authorities in the nation, responsible for billions of dollars of Federal and State housing assets and programs and **Cabinet Member of Hawaii's Governor, Josh Green M.D**. Hakim founded and currently serves as the Board Chairman of SILAH Orphans NFP, serves as the Board Chairman of the Muslim Association of Hawaii, the Board member of the Interfaith Alliance Hawaii, as well as many state housing groups and advocates. He is also one of the

founders of the Hawaii Coalition for Civil Rights. Previously, Hakim served as President & CEO for Diamond Hotels & Resorts, First Commercial Consulting Services, Mikah Import & Export, General Manager with Aston Hotels & Resort, a Civil Service Commissioner for the C&C of Honolulu, and a board member of the Federal Law Enforcement Foundation. Hakim Ouansafi has been recognized with numerous honors, awards and accommodations, including the Flame of Hope Award, ***Hawaii Man of the Year***, the **State of Hawaii decreeing May14th, his birth date, as "*Hakim Ouansafi Recognition & Appreciation Day*",** the **Hawaii State Legislature and Senate's "Recognition and Honor for Outstanding Achievement and Service to the People of Hawaii**", C&C of Honolulu "Honor for Ultimate Dedication, Hard Work and Tenure for Hakim's never-ending work for the greater good of the State of Hawaii". His lifelong commitment to social justice and philanthropic initiatives has earned him the world prestigious international Doctor Honoris Causa from the university of Ecole de Commerce de Lyon, France and was awarded for Hakim's "humanitarian and charitable actions both in the areas of housing, and in that no less important of access to water and the link between the different religious communities in the Pacific"..." Refer to: ***https://www.linkedin.com/in/hakim-ouansafi-050b04b9***.

- ✓ Hakim Ouansafi's employer, the State of Hawaii, is representing him in my lawsuit (U.S. District Court Case No. 23-CV-00412-MWJS-WRP). **By representing Hakim Ouansafi, the State of Hawaii condones the criminal actions by Hakim Ouansafi to steal millions of dollars in federal funds from the Section 8 Housing Choice Voucher Program. By representing Hakim Ouansafi, the State of Hawaii condones the actions by Hakim Ouansafi to retaliate against me because I exposed him and his fraud scheme in my lawsuit.**
- ✓ On November 21, 2024, I attended the HPHA Board meeting and presented to the HPHA Board of Directors written testimony and a copy of my Fraud Chart that proves that Hakim Ouansafi stole $106,861,491 from the Section 8 program, and continues to steal $1M each and every month. My written testimony to the HPHA Board of Directors reads as follows: "...I am providing the attached Chart to the board members of the Hawaii Public Housing Authority, to prove that Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority, has stolen $106,861,491 (since 2015) from the Section 8 Housing Choice Voucher Program; and that Hakim Ouansafi continues to steal, on average, $800k-$1m each and every month. The attached Chart proves that Hakim Ouansafi lied to HUD, lied to the HPHA Board of Directors, lied to the State auditors, and altered the HPHA financial statements, in order to hide the fact that he is stealing money from the Section 8 program. The figures in this chart prove that Hakim Ouansafi lied when he claimed ±100% of the subsidy was used by the HPHA, when facts prove the HPHA actually issued only ±80% of the Section 8 vouchers it received from HUD. Even though I

created this chart, I did not create the figures, which were extracted from public documents prepared by HUD and the HPHA. 18 U.S.C. §666 confirms it is a federal crime to steal federal funds from a federal program, and is confirmed in the Department of Justice's Criminal Resource Manual 1002. Because I do not have the authority to file criminal charges against Hakim Ouansafi, I do have the authority to request that, on behalf of the community, that the board members of the Hawaii Public Housing Authority immediately terminate Hakim Ouansafi as the Executive Director of the Hawaii Public Housing Authority. Please consider this a formal request that Hakim Ouansafi be terminated as the Executive Director of the Hawaii Public Housing Authority. In the name of Jesus, I pray that Hawaii would be an example of excellent governing, and that all government corruption would be eliminated…"

- ✓ **Hakim Ouansafi is in violation of 18 U.S.C. §666.** The purpose of the federal government enacting 18 U.S.C. §666 is to ensure federal funds are used only for the federal program in which they are allocated to. It is against the law to steal, divert, and/or misappropriate federal funds from the program in which they are allocated to. Refer to the U.S. Department of Justice's Criminal Resource Manual (CRM) 1002, titled "Theft and Bribery in Federally Funded Programs". As of today, the State of Hawaii refuses to press criminal charges or terminate Hakim Ouansafi for committing a federal crime by stealing $106,861,491 (since 2015) in federal funds from the Section 8 Housing Choice Voucher Program, and he continues to steal $800K – $1M each and every month. I will update the attached Fraud Chart each month to prove how much Hakim Ouansafi continues to steal each month.
- ✓ Pray for new leadership, a new Executive Director of the Hawaii Public Housing Authority, who can be trusted to comply with all federal rules, and who truly cares about the citizens of the State of Hawaii.
- ✓ .
    - **SENATE BILL 3120**
- ✓ **SB 3120** ~ The attached BRIBERY CHART proves that Hakim Ouansafi fraudulently convinced the legislature to pass Senate Bill 3120, allowing Hakim Ouansafi to by-pass the Hawaii Public Housing Authority "Board of Directors", and by-pass the Hawaii Revised Statutes, so that Hakim Ouansafi alone has sole authority to hire his own managers and "reward" them with salaries "… that exceed the Governor's salary…", which is against the law according to **HRS §356D-2**.
- ✓ The attached BRIBERY CHART proves that Hakim Ouansafi bribes his managers into supporting and implementing his illegal fraud scheme to steal federal funds from the Section 8 Housing Choice Voucher Program, by "rewarding" (a nice word for "bribery") his managers with outrageous salary increases.
- ✓ **The attached BRIBERY CHART is a list of managers who report directly to Hakim Ouansafi**

and their outrageous salary increases. BRIBERY is defined as "…the offering, giving, receiving, or soliciting of any item of value (to include outrageous salary increases, which not in accordance with Hawaii's employee compensation schedules) to influence the actions of an official, or other person, in charge of a public or legal duty and to incline the individual to act contrary to their duty and the known rules of honesty and integrity. With regard to governmental operations, essentially, bribery is defined as corrupt solicitation, acceptance, or transfer of value (i.e., outrageous salary increases) in exchange for official action"…".

- ✓ **SB 3120** ~ February 8, 2024, Hakim Ouansafi provided written testimony to the legislature **in "strong support" of SB 3120** to allow him to by-pass the HPHA Board of Directors and by-pass the Hawaii Revised Statutes. Refer to the attached BRIBERY CHART to review SB 3120 and the Hawaii Revised Statutes that is in conflict with SB 3120. *https://www.capitol.hawaii.gov/sessions/session2024/Testimony/SB3120_TESTIMONY_HOU_02-08-24_.PDF*. Hakim Ouansafi writes, "…**salaries are authorized by the Executive Director and NOT the Board of Directors**…" "…**Deletes the wage ceiling** requirement for positions in the HPHA…" and "…*clarify that the staff report to the Executive Director*…" **"…authorize the Executive Director to hire staff that may need salaries that are required to be ABOVE the Governor's salary…", which is in violation of the Hawaii Revised Statutes HRS §356D-2.** *https://www.capitol.hawaii.gov/session/measure_indiv.aspx?billtype=SB&billnumber=3120&year=2024.*
- ✓ **SB 3120**
- ✓ "…executive director and an executive assistant, whose salaries shall be set by the board…" . Note: the board already set the **Director's salary at 99% of the Governor's salary; and the board already set the Director Assistant's salary at 99% of the Director's salary**).
- ✓ "…**executive director shall employ.**..a chief financial officer, a property management branch chief, a chief planner, a redevelopment officer, a chief compliance officer, a housing contract and procurement officer, a human resources and safety officer, and a housing policy and program coordinator, whose **salaries shall be set by the executive director**…". **The beneficiaries of SB 3120 are: Bennett Liu (Chief Financial Officer) who altered the HPHA's financial statements and who lied to HUD and to the state auditors, Ryan Akamine (Chief Compliance Officer) who enforces the HPHA's illegal policies; Lyle Matsuura (Supervisor – who works directly with the Section 8 recipients) who implements the HPHA's illegal policies to all recipients and landlords of the Section 8 program; as well as other employees, who act outside the scope of their duties in order to support Hakim Ouansafi's fraud scheme to stead millions of dollars in federal funds from the Section 8 Housing Choice Voucher Program.**
- ✓ **SB 3120 ~ Pray the legislature nullifies SB 3120**, thereby reneging on its decision to allow

Hakim Ouansafi to be empowered and to have authority over the Hawaii Revised Statutes and the Board of Directors of the Hawaii Public Housing Authority.

- ✓ **THE ATTACHED "BRIBERY CHART" OUTLINES THE MANAGERS WHO REPORT DIRECTLY TO HAKIM OUANSAFI AND WHO HAVE ALREADY RECEIVED DRASTIC INCREASES IN THEIR SALARY. IF SB 3120 IS APPROVED BY THE HOUSE (ALREADY APPROVED BY THE SENATE), SB 3120 WILL BECOME LAW AND THEN HAKIM OUANSAFI WILL HAVE THE SOLE AUTHORITY TO HIRE HIS OWN STAFF (AKA: ACCOMPLICES IN HIS FRAUD SCHEME) AND TO INCREASE THEIR WAGES TO EXCEED THE GOVERNOR'S SALARY.**
- ✓ .
  - **HCR 100**
- ✓ **HCR 100** ~ On March 4, 2009, Hakim Ouansafi petitioned the Hawaii legislature **to honor "ISLAM" Day on November 21**. Refer to: *https://www.capitol.hawaii.gov/sessions/session2009/Bills/HCR100_.HTM*.
- ✓ **HCR 100** ~ On May 6, 2009, the Hawaii legislature approved 9/11 as "Islam Day". Refer to: ***https://www.capitol.hawaii.gov/session/archives/measure_indiv_Archives8-12.aspx?billtype=HCR&billnumber=100&year=2009***.
- ✓ **HCR 100** ~ After the bill was passed, **Hakim Ouansafi amended the date from November 21 to September 24, which is actually September 11.** Refer to: *https://www.capitol.hawaii.gov/sessions/session2009/Bills/HCR100_HD1_.HTM*. **According to the Gregorian calendar, September 24 is September 11** (which is the calendar used by Islams/Muslims). Refer to: *https://www.hawaiifreepress.com/Articles-Main/articleType/ArticleView/articleId/716/Hawaii-ldquoIslam-Dayrdquo-secretly-marks-September-11*.
- ✓ **HCR 100** ~ Hakim Ouansafi was not representing the citizens of Hawaii, but was honoring the "Islamist terrorists" when he lied to the legislature in order to get the legislature to pass HCR 100. The citizens of Hawaii do not practice Islam or Muslim practices. It was only after HCR 100 was passed and there was opposition from the public, did Hakim Ouansafi attempt to separate himself from the Islamist terrorists who massacred thousands of our people on 9/11. But this is considered an Islamic practice called "**al-Taqiyya**" which the term literally means: "…concealing or disguising one's beliefs, convictions, ideas, feelings, opinions, and/or strategies at a time of eminent danger, whether now or later in time, to save oneself from physical and/or mental injury…". Refer to: *https://en.wikipedia.org/wiki/Taqiyya, and https://hawaiifreepress.com/Articles-Main/articleType/ArticleView/articleId/723/alTaqiyya-in-action-Islamic-Information-Office-of-Hawaii-defends-quotIslam-Dayquot*. It should be of great concern to the State of Hawaii that Hakim Ouansafi, the founder and chairman of the Muslim

Association of Hawaii, would be permitted to use our government to honor "Islamist terrorists" who massacred our people on 9/11.

- ✓ **HCR 100 ~ Pray the legislature nullifies HCR 100**, thereby reneging on its decision that the State of Hawaii is to honor "Islam Day" on 9/11.

✳

PRAY FOR ME

After I disputed the illegal policies that Hakim Ouansafi fabricated and used against my Section 8 voucher, and after I caught Hakim Ouansafi stealing federal funds (**$106,861,491**, since 2015) from the Section 8 Housing Choice Voucher Program, Hakim Ouansafi retaliated against me by intentionally removing my reasonable accommodation to have a live in aide, then he intentionally reduced my 2-bedroom voucher to a 0-bedroom voucher, then did not allow my landlord to reduce his 2-bedroom to a 1-bedroom rental so I could remain as a tenant using the 0-bedroom voucher, then created even more illegal policies and obstacles so that I was unable to use my 0-bedroom voucher, which inevitably **caused me to be homeless at 65 years old.**

NOTE: **In 2014**, I was issued a 2-bedroom voucher from Oregon so that I could receive disability-related overnight care from a live in aide when needed. The approval was based on three (3) letters from three (3) different doctors. **In 2017**, I transferred my 2-bedroom voucher from Oregon to Hawaii, and the HPHA accepted it. **In 2022**, the HPHA issued me another 2-bedroom voucher so that I could move, and approved my reasonable accommodation to have a live in aide. However, after I disputed Hakim Ouansafi's illegal policy to use low comparables in rent reasonableness determinations, he then fabricated another illegal policy in order to interfere with my reasonable accommodation to have a live in aide (even after receiving two (2) more letters from two (2) different doctors here in Hawaii). Hakim Ouansafi took away my live in aide and took away my 2-bedroom voucher.

I filed a lawsuit at the U.S. District Court, Case **# 23-CV-00412-MWJS-WRP**.

- **PRAY I FIND AN ATTORNEY •**

Please pray I find an attorney who can take over my lawsuit that I filed against the Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura (all who have a major role in implementing the fraud scheme to steal millions from the Section 8 program). I had no choice but to file my case when I did in order to meet the court's Statute of Limitations deadline.

Please pray I find an attorney to represent me.

A class action lawsuit is a consideration since *all* recipients and landlords of the Section 8 Housing

Choice Voucher Program are negatively affected by the illegal policies being implemented by Hakim Ouansafi.

Please contact me at **HPHAFRAUD@GMAIL.COM** if you are an attorney who wants to help. And I look forward to hearing from the recipients and landlords in Hawaii who participate in the Section 8 Housing Choice Voucher Program. Your testimony is important to me. Please contact me if you want to share your experiences with any of the employees at the Hawaii Public Housing Authority.

• PRAY FOR MY PROTECTION •

Please pray for my protection. Someone put a tracker (air tag) on my vehicle before I became homeless, so whoever did it knew where I lived. The police were unable to find the tracker and asked me if I knew anyone who would want to hurt me. I told the police that Hakim Ouansafi (and his employees, who support his fraud scheme) are the only people I know who are upset with me, and I told the police officer what Hakim Ouansafi did to me. The police officer filed a police report. Whoever put the tracker on my vehicle hid it well and now is able to find my location at all times.

Please pray for my protection.

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THE FRAUD CHART

- ✓ The Fraud Chart proves Hakim Ouansafi is committing fraud by stealing federal funds from the Section 8 Housing Choice Voucher Program. The Fraud Chart confirms the fraud scheme implemented by Hakim Ouansafi.
- ✓ The Fraud Chart proves that Hakim Ouansafi has stolen **$106,861,491** since 2015 and that he continues to steal $800K – $1M each and every month from the Section 8 Housing Choice Voucher Program.
- ✓ The Fraud Chart proves that since January 2015, Hakim Ouansafi lied to HUD, lied to the HPHA Board Members, lied to the State Auditors, and altered the HPHA financial statements, by falsely claiming that the HPHA used **±100%** of the S8 subsidy the HPHA received from HUD, even though HUD confirmed that the HPHA only issued **±80%** of the S8 vouchers the HPHA received from HUD. Remember, the vouchers belong to HUD, not to the HPHA, so HUD knows exactly how many vouchers were issued to HPHA and exactly how many vouchers the HPHA issued to the community.

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THE FOLLOWING IS A PARTIAL LIST OF THE RESOURCES I USED TO CREATE MY FRAUD CHART:

SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
• S8 HAP FIGURES
• S8 SUBSIDY FIGURES
• S8 VOUCHER FIGURES

HUD FIGURES (extracted from):
• HUD 5-year Plan
• HUD Annual Plan
• HUD Monthly Plan
(found in HUD websites)
(found in HPHA websites)
(found in board meeting agendas)

HPHA FIGURES (extracted from):
• HPHA Financial Statements
(found in the HPHA websites)
(found in board meeting agendas)
• State Auditor's Financial Statements
(found in state auditor's websites)
(found in board meeting agendas)
• Executive Director's Report
(found in board meeting agendas)

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Please do not hesitate to contact me if you need me to direct you on how to obtain the above listed documents so you can create your own 'Fraud Chart'. To start this tedious task, go to the HUD website noted below, which is the Section 8 Housing Choice Voucher Program "dashboard" that provides actual data for all the PHAs in the country.

https://www.hud.gov/program_offices/public_indian_housing/programs/hcv/dashboard

Click on "this link" at the end of the 2nd paragraph. This will take you to the "dashboard", which is 14 pages long. On the 2nd page, click on "Hawaii", then click on "H1901 Hawaii Public Housing Authority". The graphs are very complex and you need to learn how to maneuver the cursor within each graph to obtain the information you need. If I can figure it out, you can too. The HUD data confirms the actual amount of subsidy HUD issued to the PHA, the actual amount of subsidy the PHA **reported** to HUD it used, the actual amount of vouchers the HUD issued **to** the PHA, and the actual amount of vouchers actually issued **by** the PHA. Remember, the vouchers belong to HUD, not to the HPHA, so HUD knows exactly how many vouchers were issued and used.

This HUD "dashboard" proves that the HPHA lied to HUD, lied to the HPHA Board of Directors, lied to the state auditors, and lied in the HPHA financial statements, when the HPHA reported it used ±100% of the subsidy that it received from HUD to issue only ±80% of the vouchers that it received from HUD.

The facts prove that the Section 8 waiting list is meaningless. Even though the HPHA already received the vouchers, the HPHA reports the subsidy is gone (stolen), so the ±20% of vouchers that were not issued are worthless.

The facts outlined in my 'Fraud Chart' proves that the Hawaii Public Housing Authority stole ±20% of the subsidy from the Section 8 program. The HPHA employee who has first-hand knowledge of how the **±20%** of subsidy was diverted and/or misappropriated is Mr. Bennett Liu, the Chief Financial Officer, who reports directly to Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority. This fraud scheme, which Hakim Ouansafi fabricated, is being enforced by the HPHA managers and employees, is condoned by the HPHA Board of Directors, and Governor Josh Green, the Attorney General, and the U.S. Attorney General. As of today, Hakim Ouansafi has not been terminated for stealing over $106M from the Section 8 program. Instead, the government has chosen to allow Hakim Ouansafi to retaliate against me **by** taking away my 2-bedroom voucher **by** interfering with my reasonable accommodation to have a live in aide **by** falsely claiming that the word "reside" in 24 CFR 5.403 means that my live in aide must reside in my home 24/7, is not permitted to have a separate residence, is not permitted to be employed outside my home, and must sleep in my home all 7 days of the week in order for me to be approved to receive disability-related overnight care when needed. The only reason I moved to Hawaii was so that my son could help me for free. It is absolutely ludicrous for the Hawaii Public Housing Authority and the State Attorney General to expect me to pay for and care for "anyone" to be my live in aide on my limited income of Social Security so that I would qualify to receive disability-related overnight care when needed.

FRAUD CHART – revised 11.20.24 – for public use Download

BRIBERY CHART, SB 3120 – for public use Download

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Hawaii Public Housing Authority Board of Directors

The following are the three written testimonies (with attachments, Fraud Chart, Bribery Chart, Hawaii Revised Statutes, etc.) that I have submitted to the HPHA Board of Directors. This case is now on the board's agenda scheduled for Thursday, December 5, 2024. Please pray the HPHA

Board of Directors do what is right and fix the broken Hawaii Public Housing Authority and terminate Hakim Ouansafi.

ALL WRITTEN TESTIMONIES FOR HPHA BOARD MEETINGS – for public use Download

- **12.05.24 ~ I ATTENDED THE HAWAII PUBLIC HOUSING AUTHORITY BOARD OF DIRECTORS MEETING**
- The board meeting was a joke.
- I was allowed three (3) minutes to read my written testimonies (and was cut off mid way through).
- The state's Assistant Attorney General, Chase Suzumoto, was allowed to speak endlessly about my lawsuit with no time restrictions. Mr. Suzumoto talked about my case, twisted the facts, and lied about me. I raised my hand repeatedly because I wanted to inform the board members of the truth, or at least my version of the truth. **The board refused to acknowledge me and refused to allow me to speak.**
- Then the state's auditors presented to the HPHA board members their annual audit. Even though the HPHA did not forward my written testimonies or my Fraud Chart to the auditors (which they had an obligation to do), the auditors did acknowledge at the board meeting that they were aware of my claims of fraud. Again, I raised my hand repeatedly because I wanted to inform the auditors that their audit was incorrect and that specific figures I found on specific pages were fabricated. **However, the board refused to acknowledge me and refused to allow me to speak.**
- .
- **After the board meeting was over, I sent the following emails directly to the auditors (Plante & Moran), and to Assistant Attorney General Chase Suzumoto.**

12.05.24 email to Plante & Moran – HPHA audit submitted at HPHA board mtg on 12.05.24 Download

12.05.24 email to AG Chase – sent after board mtg Download

"Today you are on the verge of battle with your enemies. Do not let your heart faint, do not be afraid, and do not tremble or be terrified because of them; for the Lord your God is He who goes with you, to fight for you against your enemies, to save you."

Deuteronomy 20:3-4

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If you have access to Pacer, you can read the documents filed in my lawsuit. I will direct you to search the docket to first read my Amended Complaint, which was my attempt to include the claim of FRAUD, and to add BENNETT LIU (the Chief Financial Officer) as a defendant, being that Mr. Liu is legally responsible for diverting and/or misappropriating the federal funds from the federal Section 8 program (**in violation of 18 U.S.C. §666 ~ refer to DOJ CRM 1002**). The court rejected my request to amend my complaint; however, I intend to appeal this decision if I do not prevail at trial. It has not helped my case that "sleepy Joe" recently appointed the judge on my case. Pray for the judges assigned to my case.

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Laurie Thorson v. Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura ~ U.S. District Court of Hawaii, Case Number 23-CV-00412-MWJS-WRP

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CONTACT INFORMATION:

- **X**: HPHA FRAUD (@HPHAfraud)
- **Facebook**: HPHAfraud
- **Email**: HPHAfraud@gmail.com
- **Website**: https://GovernmentCorruptionInHawaii.wordpress.com

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DONATIONS:

Donations support all lawsuit expenses, trial preparation, witness and deposition expenses, and so much more. My goal is to present my case in the most thorough and efficient manner. And if I do not prevail at trial, the case will have all the information and case law required to proceed to the U.S. Supreme Court, if necessary. I welcome the help of a pro bono attorney and would consider a reasonable contingency fee agreement. I am suing for $5,350,000 ($5M is for punitive damages), plus an award for attorney fees, if required.

Screenshot

Chair Tommy Waters
Vice Chair Esther Kiaʻāina

Honolulu City Council Regular Meeting

December 11, 2024
10:00 AM

TESTIMONY IN SUPPORT OF BILL 46 FLOOR DRAFT 1 (TDST2)

Aloha Chair Waters, Vice Chair Kiaʻāina, and Members of the Honolulu City Council,

On behalf of our members and supporters, the Sierra Club Oʻahu Group **SUPPORTS Bill 46, FD1 (TDST2)**, which would be a much stronger version of the Empty Homes Tax. Through a tax on vacant residential properties, we need to open up as many of our existing residential units as possible into actual housing for our people. While there is more work that needs to be done, including making said new housing actually affordable, this would more directly address the housing needs of local families, without compromising the environmental and cultural interests and the associated well-being and quality of life of our children and future generations.

Just as importantly, we call on the Council and relevant departments to dedicate ALL revenue from this tax towards affordable housing and houseless services. Housing is a human right!

The Sierra Club Oʻahu Group respectfully requests for the full council to **PASS** Bill 46 FD1 (TDST2). Thank you for the opportunity to testify.

TESTIMONY IN SUPPORT OF HONOLULU CITY COUNCIL BILL 46 (2024)
RELATING TO REAL PROPERTY TAXATION (EMPTY HOMES TAX)

December 11, 2024

I strongly urge the City Council to pass Bill 46 FD1 TDST2 with the proposed amendments by Councilmember Tyler Dos-Santos Tam, which closes the loopholes and ensures an effective Empty Homes Tax Bill.

Lack of affordable housing is among the most urgent economic, social, and health issues facing our communities. It creates profound and damaging stressors for communities; it breaks up families and reduces family resilience, forcing out migration to the continental United States; it weakens familial and community ties that are the bedrock of Hawaii's culture. Hawaii is in the midst of a statewide real estate free-for-all that offers few disincentives for continental US and international investors. Vacant homes could be housing for local residents. Revenue from an Empty Homes Tax could fund housing development. The tax would increase the supply of housing, reduce housing prices, and generate funds for affordable housing and homelessness programs. The floor draft proposed by Councilmember Dos-Santos Tam would close the loopholes that would've made it too easy for owners of empty homes to avoid being taxed.

I submit this testimony as a private citizen, on my own behalf only. However, I serve on the Ko'olauloa Neighborhood Board and the Hauula Community Association and will advocate for these and similar measures on these bodies. I respectfully and strongly urge our City Council to pass this measure without delay. Mahalo!



Michael Epp
PO Box 959
Hauula, Hawaii 96717
michaeljohnepp@gmail.com

My name is Laurie Thorson, I am 65 years old, and I am a recipient of the Section 8 program, and my Section 8 voucher is processed through the Hawaii Public Housing Authority.

WRITTEN TESTIMONY
by Laurie Thorson

I am opposed to Bill 46. I pray this bill is not passed.
The burden of responsibility for providing affordable housing, or ensuring housing sustainability, must **not** be shifted from the government to property owners.

Hawaii's corrupt government is already allowing Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority, to steal over $106M from the Section 8 Housing Choice Voucher Program, and Hakim Ouansafi is allowed (by Governor Josh Green and the HPHA Board of Directors) to continue to steal approximately $1M each and every month.

On top of that, I also uncovered another fraud scheme being implemented by Hakim Ouansafi, which is also condoned by the Governor, and that's to NOT honor the HUD Landlord Incentive Program by paying landlords a one time incentive payment equal to one month's rent, as an incentive bonus to provoke landlords to rent to Section 8 recipients.

This additional fraud claim will soon be added to my lawsuit against the Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura (who all have received outrageous increases in their salaries as rewards/bribery for participating in and supporting Hakim Ouansafi's illegal fraud scheme to steal federal funds from the Section 8 program, stealing from the community.

Are you on the waiting list for a Section 8 voucher? I'm so sorry to tell you but that money has been stolen too. The waiting list is meaningless. HUD already issued the vouchers to the HPHA, but the money was stolen so the vouchers are now worthless. I'm so sorry to the public who desperately needs housing assistance.

It should be noted that there is no shortage on available housing. This false narrative is only presented to the community to hide the actual true narrative that federal funds are being stolen from the Section 8 program, thereby not enabling those in the greatest need of housing assistance to participate in and receive housing assistance.

I suggest the State of Hawaii first clean up its own house before being concerned about how others care for their houses. It is fraudulent to tax property owners only because the State of Hawaii is not able to govern their administrative agencies in order to provide housing for the community.

Please visit my website to access the Fraud Chart that proves Hakim Ouansafi has stolen $106,861,491 since 2015, and continues to steal $800K-$1M each and every month. The website address is: http://GovernmentCorruptionInHawaii.wordpress.com

I pray the councilmembers will not pass this bill, and instead will demand an accounting of the federal funds that are being stolen from the Section 8 Housing Choice Voucher Program by the Hawaii Public Housing Authority.

Laurie Thorson
HPHAFRAUD@gmail.com
http://GovernmentCorruptionInHawaii.wordpress.com

Prepared by: LAURIE THORSON
Contact: HPHAfraud@gmail.com
Website: https://governmentcorruptioninhawaii.wordpress.com

CHART PROVES FRAUD

fraud implemented by Hakim Ouansafi, Executive Director, Hawaii Public Housing Authority

THIS CHART PROVES THAT HAKIM OUANSAFI, THE EXECUTIVE DIRECTOR OF THE HAWAII PUBLIC HOUSING AUTHORITY, STOLE **$106,861,491** FROM THE SECTION 8 HOUSING CHOICE VOUCHER PROGRAM, AND THAT HE CONTINUES TO STEAL ON AVERAGE $800K-$1M EACH MONTH. STEALING FEDERAL FUNDS FROM A FEDERAL PROGRAM IS A FEDERAL CRIME ACCORDING TO 18 U.S.C. §666 (*REFER TO DOJ CRM 1002 - DEPARTMENT OF JUSTICE, CRIMINAL RESOURCE MANUAL, SECTION 1002*).

THIS CHART PROVES THAT HAKIM OUANSAFI LIED TO HUD, LIED TO THE HPHA BOARD OF DIRECTORS, LIED TO THE STATE AUDITORS, AND ALTERED THE HPHA FINANCIAL STATEMENTS IN ORDER TO HIDE THE FACT THAT HE IS STEALING FROM THE SECTION 8 PROGRAM. THE FACTS IN THIS CHART PROVE HAKIM OUANSAFI LIED WHEN HE CLAIMED **±100% OF THE S8 SUBSIDY WAS USED** BY THE HPHA, WHEN FACTS PROVE HAKIM OUANSAFI **ISSUED ONLY ±80% OF THE S8 VOUCHERS** HE RECEIVED FROM HUD. EVEN THOUGH I CREATED THIS CHART, I DID NOT CREATE THE FIGURES, WHICH I EXTRACTED FROM HUD & HPHA PUBLIC DOCUMENTS.

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
09.2024	4,397	3,373	76.71%		$5,083,275	$5,377,560	$5,222,440 / 3,373	23.29%
			105.79% of budget used to issue only 76.71% of vouchers					**($1,183,894)**
07.31.24	4,397	3,414	77.64%		$4,772,962	$5,018,455	$5,162,951 / 3,414	22.36% =
			105.14% of budget used to issue only 77.64% of vouchers					**($1,004,708)**
06.30.24	4,397	3,442	78.28%		$5,024,374	$5,661,703	$5,661,703 / 3,442	21.72% =
			112.68% of budget used to issue only 78.28% of vouchers					**($1,091,294)**
06.30.24	YTD			$57,039,499			$61,741,016	
05.31.24	4,319	3,442	79.69%		$4,784,161	$4,651,930	$4,865,733 / 3,442	20.31% =
			97.24% of budget used to issue only 79.69% of vouchers					**($971,663)**
04.30.24	4,319	3,457	80.04%		$4,772,962	$4,760,062	$5,171,175 / 3,457	19.96% =
			99.72% of budget used to issue only 80.04% of vouchers					**($952,683)**

TOTAL OF THIS PAGE ONLY = $5,204,242

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
03.31.24	4,319	3,468	80.30%		$4,782,859	$4,903,077	$4,453,486 / 3,476	19.70% =
			102.51% of budget used to issue only 80.30% of vouchers					**($942,223)**
02.29.24	4,319	3,470	80.34%		$4,782,859	$4,625,657		19.66% =
			96.71% of budget used to issue only 80.34% of vouchers					**($940,310)**
01.31.24	4,319	3,499	81.01%		$4,792,046	$4,973,538	$4,987,708 / 3,518	18.99% =
			103.79% of budget used to issue only 81.01% of vouchers					**($910,009)**
12.31.23	4,321	3,521	81.49%		$4,779,483	$4,654,048	$4,851,747 / 3,521	18.51% =
			97.38% of budget used to issue only 81.49% of vouchers					**($884,682)**
11.30.23	4,321	3,527	81.62%		$4,779,483	$4,700,666	$4,775,679 / 3,515	18.38% =
			98.35% of budget used to issue only 81.62% of vouchers					**($878,468)**
10.31.23	4,311	3,522	81.70%		$4,770,195	$4,799,029	$4,708,330 / 3,523	18.30% =
			100.60% of budget used to issue only 81.70% of vouchers					**($872,945)**
09.30.23	4,268	3,514	82.33%		$4,750,418	$4,758,458	$4,843,974 / 3,526	17.67% =
			100.17% of budget used to issue only 82.33% of vouchers					**($839,398**
08.31.23	4,248	3,515	82.74%		$4,724,816	$4,754,983	$4,765,532 / 3,528	17.26% =
			100.64% of budget used to issue only 82.74% of vouchers					**($815,503)**
07.31.23	**4,412**	3,515	82.74%		$4,742,816	$4,771,388	$4,403,154 / 3,529	17.26% =
			100.99% of budget used to issue only 83.00% of vouchers					**($818,610)**

TOTAL OF THIS PAGE ONLY = $6,959,925

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
06.30.23	4,2,48	3,526	83.00%		$4,724,816	$4,602,981	$4,617,309 / 3,527	17.00% =
			97.42% of budget used to issue only 83.00% of vouchers					**($803,218)**
06.30.23	YTD			$64,969,302			$57,109,283	
05.31.23	4,248	3,521	82.89%		$4,724,816	$4,581,858	$4,536,719 / 3,528	17.11% =
			96.97% of budget used to issue only 82.89% of vouchers					**($808,416)**
04.30.23	4,248	3,501	82.42%		$4,724,816	$4,517,780	$4,403,682 / 3,514	17.58% =
			95.62% of budget used to issue only 82.42% of vouchers					**($830,622)**
03.31.23	4,240	3,497	82.48%		$4,714,919	$4,505,074	$4,659,581 / 3,525	17.52% =
			95.55% of budget used to issue only 82.48% of vouchers					**($826,053)**
02.28.23	4,240	3,498	82.50%		$4,714,919	$4,507,374	$4,946,694 / 4,093	17.50% =
			95.60% of budget used to issue only 82.50% of vouchers					**($825,110)**
01.31.23	4,230	3,493	82.58%		$4,705,732	$4,514,040	$4,273,230 / 3,468	17.42% =
			95.93% of budget used to issue only 82.58% of vouchers					**($819,738)**
12.31.22	4,229	3,529	83.45%		$4,516,282	$6,024,659	$3,630,811 / 3,542	16.55% =
			133.40% of budget used to issue only 83.45% of vouchers					**($747,444)**
11.30.22	4,229	3,524	83.33%		$4,330,802	$4,540,804	$4,545,621 / 3,537	16.67% =
			104.85% of budget used to issue only 83.33% of vouchers					**($721,944)**

TOTAL OF THIS PAGE ONLY = $6,382,545

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
10.31.22	4,229	3,520	83.23%		$4,330,802	$4,255,915		16.77% =
			98.27% of budget used to issue only 83.23% of vouchers					**($726,276)**
09.30.22	4,201	3,520	83.79%		$4,295,534	$4,565,794	$4,575,609 / 3,534	16.21% =
			106.29% of budget used to issue only 83.79% of vouchers					**($696,306)**
08.31.22	4,201	3,517	83.72%		$4,295,534	$4,171,866	$4,187,409 / 3,509	16.28% =
			97.12% of budget used to issue only 83.72% of vouchers					**($699,312)**
07.31.22	4,201	3,519	83.77%		$4,296,829	$4,058,262		16.23% =
			94.45% of budget used to issue only 83.77% of vouchers					**($697,375)**
06.30.22	4,201	3,516	83.69%		$4,296,829	$4,191,632	$4,232,510 / 3,524	16.31% =
			97.55% of budget used to issue only 83.69% of vouchers					**($700,812)**
05.31.22	4,201	3,517	83.72%		$4,296,829	$4,028,864	$3,754,794 / 3,505	16.28% =
			93.76% of budget used to issue only 83.72% of vouchers					**($699,523)**
04.30.22	4,201	3,518	83.74%		$4,405,258	$4,033,839	$4,160,279 / 3,515	16.26% =
			91.57% of budget used to issue only 83.74% of vouchers					**($716,294)**
03.31.22	4,201	3,515	83.67%		$4,298,123	$4,050,772	$4,662,930 / 3,525	16.33% =
			94.25% of budget used to issue only 83.67% of vouchers					**($701,883)**
02.28.22	4,201	3,501	83.34%		$4,298,123	$4,074,367	$3,922,375 / 3,512	16.66% =
			94.79% of budget used to issue only 83.34% of vouchers					**($716,067)**

TOTAL OF THIS PAGE ONLY = $6,353,847

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
01.31.22	4,201	3,508	83.50%		$4,299,418	$4,099,244	$3,824,688 / 3,433	16.50% =
			95.34% of budget used to issue only 83.50% of vouchers					**($709,403)**
12.31.21	3,854	3,212	83.34%		$7,927,909	$3,725,851		16.66% =
			47.00% of budget used to issue only 83.34% of vouchers					**($1,320,789)**
11.30.21	3,854	3,219	83.52%		$3,143,499	$3,743,025	$3,751,257 / 3,233	16.48% =
			119.07% of budget used to issue only 83.52% of vouchers					**($518,048)**
10.31.21	3,854	3,223	83.63%		$3,144,722	$3,748,537	$3,761,876 / 3,231	16.37% =
			119.20% of budget used to issue only 83.63% of vouchers					**($514,790)**
09.30.21	3,854	3,232	83.86%		$3,223,754	$3,701,784	$3,705,292 / 3,252	16.14% =
			114.83% of budget used to issue only 83.86% of vouchers					**($520,313)**
08.31.21	3,854	3,229	83.78%		$3,144,722	$3,850,409	$3,873,204 / 3,257	16.22% =
			122.44% of budget used to issue only 83.78% of vouchers					**($510,073)**
07.31.21	3,853	3,233	83.91%		$3,143,427	$3,785,797		16.08% =
			120.44% of budget used to issue only 83.91% of vouchers					**($505,463)**
06.30.21	3,853	3,245	84.22%		$3,143,427	$3,687,684	$3,790,144 / 3,229	15.78% =
			117.31% of budget used to issue only 84.22% of vouchers					**($496,032)**
06.30.21	YTD			$42,926,572			$41,019,011	

TOTAL OF THIS PAGE ONLY = $5,094,911

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
05.31.21	3,853	3,235	83.96%		$3,143,427	$3,691,644	$3,660,955 / 3,243	16.04% =
			117.44% of budget used to issue only 83.96% of vouchers					**($504,205)**
04.30.21	3,852	3,231	83.88%		$3,143,356	$3,688,093	$3,596,595 / 3,251	16.18% =
			117.33% of budget used to issue only 83.88% of vouchers					**($508,595)**
03.31.21	3,852	3,227	83.77%		$3,143,356	$3,735,667	$3,855,644 / 3,203	16.23% =
			118.84% of budget used to issue only 83.77% of vouchers					**($510,166)**
02.28.21	3,852	3,205	83.20%		$3,144,470	$3,727,141	$3,155,584 / 2,513	16.80% =
			118.53% of budget used to issue only 83.20% of vouchers					**($528,270)**
01.31.21	3,851	3,044	79.04%		$3,166,772	$3,657,151	$2,874,910 / 2,414	20.96% =
			115.49% of budget used to issue only 79.04% of vouchers					**($663,755)**
12.31.20	3,851	2,416	62.74%		$2,961,739	$2,937,086	$2,937,086 / 2,414	37.26% =
			99.17% of budget used to issue only 62.74% of vouchers					**($1,103,543)**
11.30.20	3,851	2,417	62.76%		$3,992.348	$3,016,979	$3,020,103 / 2,415	37.24% =
			75.57% of budget used to issue only 62.76% of vouchers					**($1,486,750)**
10.31.20	3,850	2,414	62.70%		$2,960,516	$3,039,654		37.30% =
			102.67% of budget used to issue only 62.70% of vouchers					**($1,104,272)**
09.30.20	3,850	2,414	62.70%		$4,960,516	$3,068,734	$3,068,626 / 2,420	37.30% =
			61.86% of budget used to issue only 62.70% of vouchers					**($1,850,272)**

TOTAL OF THIS PAGE ONLY = $8,259,828

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
08.31.20	3,850	2,408	62.55%		$2,960,516	$3,067,238	$2,998,438 / 2,424	37.45% =
			103.60% of budget used to issue only 62.55% of vouchers					**($1,108,713)**
07.31.20	3,850	2,409	62.57%		$2,960,516	$3,036,446	$3,035,244 / 2,344	37.43% =
			102.56% of budget used to issue only 62.57% of vouchers					**($1,108,121)**
06.30.20	3,850	2,428	63.06%		$2,960,516	$3,103,575	$3,109,426 / 2,370	36.94% =
			104.83% of budget used to issue only 63.06% of vouchers					**($1,093,614)**
06.30.20	YTD			$38,358,008			$35,894,505	
05.31.20	3,850	2,410	62.60%		$2,961,222	$3,084,678	$3,090,242 / 2,354	37.40% =
			104.17% of budget used to issue only 62.60% of vouchers					**($1,107,497)**
04.30.20	3,849	2,411	62.64%		$2,959,293	$3,033,422	$3,030,733 / 2,358	37.36% =
			102.50% of budget used to issue only 62.64% of vouchers					**($1,105,591)**
03.31.20	3,849	2,403	62.43%		$2,959,293	$2,896,156		37.57% =
			97.87% of budget used to issue only 62.43% of vouchers					**($1,111,806)**
02.29.20	3,848	2,393	62.19%		$2,958,179	$2,937,364	$2,938,087 / 2,360	37.81% =
			99.30% of budget used to issue only 62.19% of vouchers					**($1,118,487)**
01.31.20	3,820	2,404	62.93%		$2,967,625	$2,902,836	$2,909,063 / 2,366	37.08% =
			97.82% of budget used to issue only 62.93% of vouchers					**($1,100,395)**

TOTAL OF THIS PAGE ONLY = $8,854,224

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
12.31.19	3,820	2,408	63.04%		$2,682,012	$2,913,761	$2,941,842 / 2,383	36.96% =
			108,64% of budget used to issue only 63.04% of vouchers					**($991,271)**
11.30.19	3,820	2,413	63.17%		$2,682,012	$2,940,218	$2,984,679 / 2,479	36.83% =
			109.63% of budget used to issue only 63.17% of vouchers					**($987,785)**
10.31.19	3,820	2,390	62.57%		$2,682,012	$2,945,298	$2,952,630 / 2,394	37.43% =
			109.82% of budget used to issue only 62.57% of vouchers					**($1,003,877)**
09.30.19	3,820	2,379	62.28%		$2,682,012	$2,894,388	$2,884,188 / 2,376	37.72% =
			107.92% of budget used to issue only 62.28% of vouchers					**($1,011,654)**
08.31.19	3,820	2,381	62.33%		$2,682,012	$2,837,151	$2,872,504 / 2,370	37.67% =
			105.78% of budget used to issue only 62.33% of vouchers					**($1,010,313)**
07.31.19	3,820	2,389	62.54%		$2,682,012	$2,969,266	$2,966,034 / 2,415	37.46% =
			110.71% of budget used to issue only 62.54% of vouchers					**($1,004,681)**
06.30.19	3,820	2,405	62.96%		$2,682,012	$2,792,960	$2,896,385 / 2,421	37.04% =
			104.14% of budget used to issue only 62.96% of vouchers					**($993,417)**
06.30.19	YTD			$35,152,564			$33,396,488	
05.31.19	3,820	2,397	62.75%		$2,682,012	$2,857,890	$2,938,981 / 2,452	37.25% =
			106.56% of budget used to issue only 62.75% of vouchers					**($999,049)**

TOTAL OF THIS PAGE ONLY = $8,002,047

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
04.30.19	3,820	2,392	62.62%		$2,682,012	$2,829,560	$2,848,385 / 2,434	37.38% =
			105.50% of budget used to issue only 62.62% of vouchers					**($1,002,536)**
03.31.19	3,820	2,375	62.17%		$2,682,012	$2,799,906	$2,851,477 / 2,422	37.83% =
			104.40% of budget used to issue onlyl 62.17% of vouchers					**($1,014,605)**
02.28.19	3,820	2,363	61.86%		$2,682,012	$2,778,792	$2,784,325 / 2,326	38.14% =
			103.61% of budget used to issue only 61.86% of vouchers					**($1,022,919)**
01.31.19	3,785	2,351	62.11%		$2,648,969	$2,912,769	$2,782,260 / 2,357	37.89% =
			109.96% of budget used to issue only 62.11% of vouchers					**($1,003,694)**
12.31.18	3,785	2,355	62.22%		$2,805,755	$2,647,647	$2,747,112 / 2,292	37.78% =
			94.36% of budget used to issue only 62.22% of vouchers					**($1,060,014)**
11.30.18	3,785	2,375	62.75%		$2,805,755	$2,665,572	(HPHA HAS BEGUN	37.25% =
			95.00% of budget used to issue only 62.75% of vouchers				DELETING THE	**($1,045,143)**
10.31.18	3,785	2,335	61.69%		$2,805,755	$2,667,340	BOARD MTG NOTES,	38.31% =
			95.07% of budget used to issue only 61.69% of vouchers				ALL AUDITS AND	**($1,074,884)**
09.30.18	3,785	2,274	60.08%		$2,805,755	$2,559,297	FINANCIAL STMTS	39.92% =
			91.22% of budget used to issue only 60.08% of vouchers				AND HAP FIGURES)	**($1,120,057)**
							TOTAL OF THIS PAGE ONLY =	**$8,343,852**

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
08.31.18	3,785	2,286	60.40%		$2,805,755	$2,587,505		39.60% =
			92.22% of budget used to issue only 60.40% of vouchers					**($1,111,078)**
07.31.18	3,785	2,298	60.17%		$2,805,755	$2,705,959		39.83% =
			96.44% of budget used to issue only 60.17% of vouchers					**($1,117,532)**
06.30.18	3,785	2,315	61.16%		$2,830,174	$2,471,266		38.84% =
			87.32% of budget used to issue only 61.16% of vouchers					**($1,099,239)**
05.31.18	3,785	2,323	61.37%		$2,805,755	$2,570,811		38.63% =
			91.63% of budget used to issue only 61.37% of vouchers					**($1,083,863)**
04.30.18	3,785	2,319	61.27%		$2,805,755	$2,575,525		38.73% =
			91.79% of budget used to issue only 61.27% of vouchers					**($1,086,668)**
03.31.18	3,785	2,335	61.69%		$2,805,755	$2,594,409		38.31% =
			92.47% of budget used to issue only 61.69% of vouchers					**($1,074,884)**
02.28.18	3,785	2,347	62.01%		$2,805,755	$2,599,270		37.99% =
			92.64% of budget used to issue only 62.01% of vouchers					**($1,065,906)**
01.31.18	3,785	2,348	62.03%		$2,821,513	$2,623,618		37.97% =
			92.99% of budget used to issue only 62.03% of vouchers					**($1,071,328)**
12.31.17	3,785	2,341	61.85%		$2,365,569	$2,616,547		38.15% =
			110.61% of budget used to issue only 61.85% of vouchers					**($902,464)**

TOTAL OF THIS PAGE ONLY = $9,612,962

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
11.30.17	3,785	2,343	61.90%		$2,365,569	$2,623,593		38.10% =
			110.91% of budget used to issue only 61.90% of vouchers					**($901,281)**
10.31.17	3,785	2,356	62.25%		$2,454,813	$2,622,478		37.75% =
			106.83% of budget used to issue only 62.26% of vouchers					**($926,691)**
09.30.17	3,785	2,363	62.43%		$2,365,569	$2,624,012		37.57% =
			110.93% of budget used to issue only 62.43% of vouchers					**($888,744)**
08.31.17	3,785	2,339	61.80%		$2,410,485	$2,599,039		38.20% =
			107.82% of budget used to issue only 61.80% of vouchers					**($920,805)**
07.31.17	3,785	2,294	60.61%		$2,410,485	$2,661,951		39.39% =
			110.43% of budget used to issue only 60.61% of vouchers					**($949,490)**
06.30.17	3,785	2,294	60.61%		$2,410,485	$2,457,568		39.39% =
			101.95% of budget used to issue only 60.61% of vouchers					**($949,490)**
05.31.17	3,785	2,309	61.00%		$2,410,485	$2,495,352		39.00% =
			103.52% of budget used to issue only 61.00% of vouchers					**($940,089**
06.30.17	3,785	2,294	60.61%		$2,410,485	$2,457,568		39.39% =
			101.95% of budget used to issue only 60.61% of vouchers					**($949,490)**

TOTAL OF THIS PAGE ONLY = $7,426,080

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
06.30.17	YTD			$32,070,826			$29,658,116	
05.31.17	3,785	2,309	61.00%		$2,410,485	$2,495,352		39.00% =
			103.52% of budget used to issue only 61.00% of vouchers					**($940,089)**
04.30.17	3,785	2,313	61.11%		$2,410,485	$2,518,316		38.89% =
			104.47% of budget used to issue only 61.11% of vouchers					**($937,437)**
03.31.17	3,785	2,298	60.71%		$2,410,485	$2,522,717		39.29% =
			104.66% of budget used to issue only 60.71% of vouchers					**($947,079)**
02.28.17	3,785	2,287	60.42%		$2,410,485	$2,491,800		39.58% =
			103.37% of budget used to issue only 60.42% of vouchers					**($954,069)**
01.31.17	3,765	2,256	59.92%		$2,394,727	$2,442,589		40.08% =
			102.00% of budget used to issue only 59.95% of vouchers					**($959,806)**
12.31.16	3,765	2,269	60.27%		$2,216,742	$2,367,201		39.73% =
			106.79% of budget used to issue only 60.27% of vouchers					**($880,711)**
11.30.16	3,765	2,299	61.06%		$2,216,742	$2,414,761		38.96% =
			108.93% of budget used to issue only 61.06% of vouchers					**($863,642)**

TOTAL OF THIS PAGE ONLY = $6,482,833

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
10.31.16	3,765	2,261	60.05%		$2,216,742	$2,389,011		39.95% =
			107.77% of budget used to issue only 60.05% of vouchers					**($885,588)**
09.30.16	3,765	2,252	59.81%		$2,216,742	$2,393,815		40.19% =
			107.99% of budget used to issue only 59.81% of vouchers					**($890,908)**
08.31.16	3,708	2,250	60.68%		$2,171,826	$2,371,478		39.32% =
			109.19% of budget used to issue only 60.68% of vouchers					**($853,961)**
07.31.16	3,708	2,244	60.52%		$2,194,712	$2,386,543		39.48% =
			108.74% of budget used to issue only 60.52% of vouchers					**($866,472)**
06.30 16	3,708	2,229	60.11%		$2,194,712	$2,351,782		39.89% =
			107.16% of budget used to issue only 60.11% of vouchers					**($875,470)**
06.30.16	YTD			$29,964,655			$27,701,265	
05.31.16	3,708	2,219	59.84%		$2,194,712	$2,342,657		40.16% =
			106.74% of budget used to issue only 59.84% of vouchers					**($881,396)**
04.30.16	3,708	2,215	59.74%		$2,194,712	$2,326,072		40.26% =
			105.99% of budget used to issue only 59.74% of vouchers					**($883,591)**
03.31.16	3,708	2,213	59.68%		$2,194,712	$2,288,099		40.32% =
			104.26% of budget used to issue only 59.68% of vouchers					**($884,907)**

TOTAL OF THIS PAGE ONLY = $7,022,293

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
02.29.16	3,708	2,219	59.84%		$2,194,712	$2,303,614		40.16% =
			104.96% of budget used to issue only 59.84% of vouchers					**($881,396)**
01.31.16	3,708	2,217	59.79%		$2,194,712	$2,335,150		40.21% =
			106.40% of budget used to issue only 59.79% of vouchers					**($882,493)**
12.31.15	3,708	2,159	58.23%		$2,079,015	$2,230,371		41.77% =
			107.28% of budget used to issue only 58.23% of vouchers					**($868,406)**
11.30.15	3,708	2,167	58.44%		$2,071,432	$2,168,116		41.56% =
			104.78% of budget used to issue only 58.44% of vouchers					**($860,887)**
10.31.15	3,708	2,160	58.25%		$2,071,432	$2,327,518		41.75% =
			112.36% of budget used to issue only 58.25% of vouchers					**($864,822)**
09.30.15	3,708	2,156	58.14%		$2,127,255	$2,179,043		41.86% =
			102.43% of budget used to issue only 58.14% of vouchers					**($890,468)**
08.31.15	3,708	2,119	57.15%		$2,141,945	$2,244,584		42.85% =
			104.79% of budget used to issue only 57.15% of vouchers					**($917,823)**
07.31.15	3,678	2,116	57.53%		$2,143,521	$2,200,578		42.47% =
			102.66% of budget used to issue only 57.53% of vouchers					**($910,353)**
06.30.15	3,678	2,098	57.04%		$2,119,59	$2,143,496		42.96% =
			101.15% of budget used to issue only 57.04% of vouchers					**($910,575)**
06.30.15	YTD			$25,486,975			$24,598,735	

TOTAL OF THIS PAGE ONLY = $7,987,221

HUD (FIGURES PER HUD/PIH BUDGET & RESERVES FOR PHA 'HAAII PUBLIC HOUSING AUTHORITY' (HPHA) - SECTION 8 VOUCHERS ONLY).....							**HPHA** (PER HPHA FINANCIAL AUDITS & BOARD MEETINGS)	
MONTH/YEAR	TOTAL VOUCHERS **HUD ISSUED TO HPHA**	TOTAL S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL **%** OF S8 VOUCHERS **HUD CONFIRMS HPHA USED**	TOTAL ANNUAL BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET 100% OF SUBSIDY **HUD ACTUALLY PAID TO HPHA**	TOTAL MONTHLY BUDGET **HPHA LIED TO HUD** CLAIMING IT USED ±100% OF SUBSIDY	TOTAL MONTHLY BUDGET **HPHA LIED AGAIN**, CLAIMING IT USED 100% OF SUBSIDY TO ISSUE ONLY ±80% VOUCHERS	TOTAL % OF VOUCHERS NOT ISSUED = **TOTAL SUBSIDY STOLEN** FROM THE S8 PROGRAM
05.31.15	3,678	2,073	56.36%		$2,119,059	$2,157,804		43.64% =
			101.83% of budget used to issue only 56.36% of vouchers					**($924,757)**
04.30.15	3,678	2,027	55.11%		$2,119,059	$2,089,317		44.89% =
			98.60% of budget used to issue only 55.11% of vouchers					**($951,245)**
03.31.15	3,678	1,956	53.18%		$2,119,059	$2,002,958		46.82% =
			94.52 of budget used to issue only 53.18% of vouchers					**($992,143)**
02.28.15	3,678	1,940	52.75%		$2,119,059	$1,974,470		47.25% =
			93.18% of budget used to issue only 52.75% of vouchers					**($1,001,255)**
01.31.15	3,678	1,933	52.56%		$2,119,059	$2,006,408		47.44% =
			94.68% of budget used to issue only 52.56% of vouchers					**($1,005,281)**

TOTAL OF THIS PAGE ONLY = $4,874,681

GRAND TOTAL OF ALL PAGES = $106,861,491

IN ADDITION TO LYING THAT HE USED 100% OF THE SUBSIDY TO ISSUE ONLY ±80% OF THE S8 VOUCHERS, HAKIM OUANSAFI ALSO ADOPTED THE FOLLOWING ILLEGAL POLICY TO INCREASE THE AMOUNT OF SUBSIDY HE CAN STEAL FROM THE SECTION 8 PROGRAM. **PART B, NOTED BELOW, IS THE ILLEGAL POLICY** THAT HAKIM OUANSAFI FABRICATED AND ENFORCED AGAINST MY VOUCHER, AND AGAINST EACH AND EVERY SECTION 8 VOUCHER, BUT FOR THE SOLE PURPOSE OF INCREASING THE AMOUNT OF SUBSIDY HE CAN STEAL FROM THE SECTION 8 PROGRAM:

FRAUD SCHEME:

PART A – HPHA **MAXIMIZES** THE AMOUNT OF SUBSIDY IT RECEIVES FROM HUD, WHICH IS CURRENTLY EQUAL TO 120% OF THE HUD FMR/PAYMENT STANDARD.

PART B – HPHA **MINIMIZES** THE AMOUNT OF SUBSIDY IT PAYS TO THE LANDLORDS (VIA HAP CONTRACTS) BY ENFORCING ILLEGAL POLICIES, WHICH INCLUDES, THE ILLEGAL POLICY TO USE LOW COMPARABLES AGAINST THE CONTRACT RENT IN ALL RENT REASONABLENESS DETERMINATIONS. THIS REDUCES THE CONTRACT RENT FOR ALL SECTION 8 VOUCHERS AND INCREASES THE AMOUNT OF SUBSIDY HAKIM OUANSAFI STEALS FROM THE SECTION 8 PROGRAM.

PART C – HPHA **STEALS** THE SUBSIDY NOT USED, AS THIS CHART PROVES.
HAKIM OUANSAFI LIED TO HUD, LIED TO THE HPHA BOARD OF DIRECTORS, LIED TO THE STATE AUDITORS, AND ALTERED THE HPHA FINANCIAL STATEMENTS IN ORDER TO HIDE HIS FRAUD SCHEME, AND TO HIDE THE SUBSIDY HE IS STEALING FROM ALL THE RECIPIENTS AND LANDLORDS OF THE SECTION 8 PROGRAM.

JESSE WU, HUD/PIH DIRECTOR OF HAWAII, CONFIRMED THE ILLEGAL POLICY TO USE LOW COMPARABLES IS NOT IN COMPLIANCE WITH HUD REGULATIONS. HAKIM OUANSAFI REFUSES TO COMPLY.

FRAUD CHART – revised 11.20.24 – for public use Download



✳

THE FRAUD SCHEME

implemented by

Hakim Ouansafi, Executive Director

Hawaii Public Housing Authority

The information provided in the attached FRAUD CHART proves that Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority (HPHA), has implemented an elaborate fraud scheme but for the purpose of stealing federal funds from the federal program: Section 8 Housing Choice Voucher Program. This is in violation of 18 U.S.C. §666 ~ refer to DOJ CRM 1002.

Since 2015, Hakim Ouansafi has stolen $106,861,491, and he continues to steal approximately $800K – $1M each and every month from the Section 8 Housing Choice Voucher Program.

Hakim Ouansafi already pled guilty when he lied to HUD, lied to the HPHA Board of Directors, lied to the State Auditors, and altered the HPHA financial statements in order to hide the fact that he is stealing millions of dollars from the Section 8 Housing Choice Voucher Program.

Hakim Ouansafi **altered the HPHA financial statements (*by and through Bennet Liu, the Chief Financial Officer*)** by falsely claiming that **±100%** of the subsidy received from HUD was used; however, HUD confirms that the HPHA issued only **±80%** of the vouchers the HPHA received from HUD.

Hakim Ouansafi purposed to intentionally not issue **±20%** of the vouchers he received but for the sole purpose of stealing the federal funds for those vouchers.

The fraud scheme by Hakim Ouansafi includes fabricating and enforcing illegal policies that are not in compliance with HUD regulations and federal laws (ie., fabricating and enforcing the illegal policy to use low comparables against the contract rent in all rent reasonableness determinations). On behalf of Hakim Ouansafi, illegal policies are enforced by Ryan Akamine, the Chief Compliance Officer, Lyle Matsuura, Supervisor IV; and other employees who have received outrageous salary increases as a reward for their support and implementing Hakim Ouansafi's fraud scheme.

Hakim Ouansafi fabricated and enforced the illegal policy to use low comparables in all rent reasonableness determinations, which allows Hakim Ouansafi to lower the contract rent for each and every voucher, thereby increasing the amount of subsidy that Hakim Ouansafi can steal from the Section 8 program. This means that all the landlords who participate in the Section 8 program will never be able to get HUD's Fair Market Rent (FMR) for their rental because they will be required to lower their rent in accordance with the illegal policy to use low comparables. This illegal policy serves no other purpose but to increase the amount of money Hakim Ouansafi is able to steal from the Section 8 program.

* The fraud scheme implemented by Hakim Ouansafi is: (**Plan A**) to **increase** the amount of subsidy the HPHA receives from HUD (currently the HPHA receives **120%** of HUD's payment standard for each Section 8 voucher), (**Plan B**) to **decrease** the amount of subsidy the HPHA issues to the landlord via the HAP contract (currently the HPHA is enforcing the illegal policy to use low comparables against the contract rent in all rent reasonableness determinations, which reduces the contract rent paid to all Section 8 landlords), (**Plan C**) **the balance of subsidy not used is stolen.**

THIS IS THE FRAUD SCHEME

Part A – The HPHA **maximizes** the amount of subsidy they receive from HUD for each and every voucher. The HPHA currently receives 120% subsidy (based on HUD's FMR/payment standard) for each and every Section 8 voucher.

Part B – The HPHA **minimizes** the amount of rent (subsidy) they pay to the landlords for each and every voucher. In order to reduce the contract rent as low as the HPHA can, **Hakim Ouansafi has fabricated and implemented the illegal policy to use low comparables in all rent reasonableness**

determinations for each and every voucher. This reduces the amount of the contract rent so that the landlords will never be able to receive the Fair Market Rent for their rentals. Hakim Ouansafi already admitted in a HPHA board meeting that he uses low comparables in all rent reasonableness determinations, and he admitted that his illegal policy to use low comparables is not in compliance with HUD regulations, and actually "…differs from the HUD mandate…" (ask me what the HUD mandate, and I'll forward the HUD federal regulation to you).

Part C – The HPHA steals the difference. The HPHA maximizes the amount of subsidy they receive (Part A), then minimizes the amount of subsidy paid to the landlords (Plan B), then steals the difference (Plan C).

FACT: The HPHA lied to HUD, lied to the HPHA Board of Directors, lied to the State Auditors, and altered their financial statements by lying and claiming the **HPHA used ±100% of the subsidy they received from HUD**, but **HUD confirmed the HPHA only issued ±80% of the vouchers the HPHA received from HUD**.

Remember, the Section 8 vouchers belong to HUD, not to HPHA. So HUD knows exactly how much subsidy is issued and used, and HUD knows exactly how many vouchers are issued and used.

FACT: The HPHA's fabricated and enforces the illegal policy to use low comparables (against the contract rent) in all rent reasonableness determinations in order to decrease the amount of subsidy that is paid to the landlords (via HAP), which increases the amount of subsidy Hakim Ouansafi can steal from the Section 8 Housing Choice Voucher Program.

FACT: After extensive research, I was able to determine that the **HPHA is the only PHA in the country that uses low comparables in their rent reasonableness determinations**. There is no federal law or HUD regulation to support the use of low comparables.

FACT: The HPHA's illegal policy to use low comparables (against the contract rent) is not in compliance with the HUD regulations, which reads: "…PHA's need to be careful not to limit their rent reasonableness analysis to only mid-range units or only units in certain more affordable neighborhoods. Voucher families may choose to rent units above the payment standard. As a rule of thumb, the PHA should **collect data on units with gross rents at least 20-25 percent above *the greater* of the payment standard or the FMR, including any HUD approved exception payment standards** [*which applies to my voucher*]…".

*Note: The HUD rule does not say "above" the **contract rent** (refer to HPHA Admin Plan 8.III.D), but rather the HUD rule says **"above" the payment standard of the FMR**.*

HUD REGULATION: Refer to 'HUD/PIH Housing Choice Voucher Program Guidebook, Chapter 3, Rent Reasonableness' / page 6, section 3.1.2. This is the HUD link: *https://www.hud.gov/sites/dfiles/PIH/documents/HCV_Guidebook_Rent_Reasonableness.pdf*

FACT: The HPHA is not in compliance with **CFR §982.54**, **which reads "…The administrative plan must be in accordance with HUD regulations and requirements…"**.

There is no federal law or HUD regulation to support the HPHA's illegal policy to use **low** comparables in rent reasonableness determinations.

It should be noted that the HPHA's administrative plan only confirms three comparables are to be used and two must be higher than the contract rent. This is not in compliance with the HUD regulation that dictates how comparables are to be gathered. The HPHA's Admin Plan only insinuates the third comparable is to be lower; however, Hakim Ouansafi has already admitted to the HPHA Board of Directors that he fabricated and enforced the illegal policy to use low comparables, and which illegal policy is confirmed in its application to all Section 8 vouchers.

Section 8 landlords:

This is a huge red flag to all the Section 8 landlords. Landlords who participate in the Section 8 program will **never** get the FMR (Fair Market Rent determined by zip code) for their rental. The contract rent will consistently be reduced by the HPHA's illegal policy to use low comparables (against the contract rent) in all rent reasonableness determinations.

Section 8 recipients:

This is a huge red flag to all the Section 8 recipients. The HPHA uses the "low comparable" method to lower the payment standard, and if the landlord refuses to accept the lowered contract rent, the recipient is then required to search for another rental using the new reduced payment standard. You are now at a disadvantage because there very few rentals on the island and very few landlords who will accept Section 8 vouchers.

Hakim Ouansafi is intentionally denying the community housing. The applicants who are on the waiting list for a Section 8 voucher are in desperate need of housing assistance. But little do they know, t**he waiting list for a Section 8 voucher is meaningless** because Hakim Ouansafi already stole the money for the Section 8 vouchers he already received from HUD.

My heart goes out to all the locals who are currently on the HPHA waiting list for a Section 8 voucher. The Section 8 vouchers have already been issued to the HPHA, but the HPHA chose to not issue the vouchers to you and instead chose to steal the money for those vouchers and not issue the vouchers to you. **On behalf of the community who truly cares about you, I am so sorry.**

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WHO IS HAKIM OUANSAFI?

- ✓ January 2010, Hakim Ouansafi was hired as the Executive Director of the Hawaii Public Housing Authority
- ✓ Since Hakim Ouansafi was hired in January 2010, HUD has reprimanded Hakim Ouansafi on numerous occasions for refusing to comply with federal laws. In 2018, HUD required Hakim Ouansafi to sign a contractual agreement, agreeing to comply with federal laws.
- ✓ Since Hakim Ouansafi was hired in January 2010, all annual HUD inspection scores for all the Hawaii owned projects have drastically decreased in the last 14 years. Hakim Ouansafi has failed miserably to improve the quality of life for the thousands of locals who are currently living in squalor. Public records confirm there is currently a $800M backlog in repairs, and hundreds of units remain vacant in project-owned properties because they are currently uninhabitable.
- ✓ Hakim Ouansafi fabricated and implemented illegal policies that are not in compliance with HUD regulations and federal laws, but for the sole purpose of **committing fraud** by stealing millions of dollars from the Section 8 Housing Choice Voucher Program.
- ✓ Hakim Ouansafi fabricated and implemented illegal policies that are not in compliance with HUD regulations and federal laws, but for the sole purpose of **retaliating against me** because I caught him stealing millions of dollars from the Section 8 Housing Choice Voucher Program.
- ✓ Hakim Ouansafi instructed his staff (Ryan Akamine, Chief Compliance Officer, and Lyle Matsuura, Supervisor) to fabricate and enforce illegal policies against me for the purpose of removing my live in aide from caring for me and interfering with my Section 8 voucher. Hakim Ouansafi intentionally caused me damages, including being homeless at 65 years old.
- ✓ Hakim Ouansafi falsely claimed he was "Hawaii Man of the Year", and that the State of Hawaii declared May 14 (his birthday) as "Hakim Ouansafi Recognition & Appreciation Day", and he also falsely claimed he is a board member of the Federal Law Enforcement Foundation, but that was proven to be a lie. Refer to: *https://www.linkedin.com/in/hakim-ouansafi-050b04b9; and https://www.meforum.org/islamist-watch/hakim-islam-day-ouansafi-to-direct-hawaii-public; https://www.hawaiifreepress.com/Articles-Main/articleType/ArticleView/articleId/4333/Federal-Law-Enforcement-Foundation-Hawaii-Muslims-not-sanctioned-to-use-our-name.*
- ✓ Hakim Ouansafi's self proclaimed resume can be found on LinkedIn, *https://www.linkedin.com/in/hakim-ouansafi-050b04b9*, which reads as follows: "…Hakim Ouansafi is the ninth Executive Director of the Hawaii Public Housing Authority, one the largest Housing Authorities in the nation, responsible for billions of dollars of Federal and State housing assets and programs and **Cabinet Member of Hawaii's Governor, Josh Green M.D**. Hakim founded and currently serves as the Board Chairman of SILAH Orphans NFP, serves as the Board Chairman of the Muslim Association of Hawaii, the Board member of the Interfaith Alliance Hawaii, as well as many state housing groups and advocates. He is also one of the

founders of the Hawaii Coalition for Civil Rights. Previously, Hakim served as President & CEO for Diamond Hotels & Resorts, First Commercial Consulting Services, Mikah Import & Export, General Manager with Aston Hotels & Resort, a Civil Service Commissioner for the C&C of Honolulu, and a board member of the Federal Law Enforcement Foundation. Hakim Ouansafi has been recognized with numerous honors, awards and accommodations, including the Flame of Hope Award, ***Hawaii Man of the Year***, the **State of Hawaii decreeing May14th, his birth date, as "*Hakim Ouansafi Recognition & Appreciation Day*",** the **Hawaii State Legislature and Senate's "Recognition and Honor for Outstanding Achievement and Service to the People of Hawaii**", C&C of Honolulu "Honor for Ultimate Dedication, Hard Work and Tenure for Hakim's never-ending work for the greater good of the State of Hawaii". His lifelong commitment to social justice and philanthropic initiatives has earned him the world prestigious international Doctor Honoris Causa from the university of Ecole de Commerce de Lyon, France and was awarded for Hakim's "humanitarian and charitable actions both in the areas of housing, and in that no less important of access to water and the link between the different religious communities in the Pacific"..." Refer to: ***https://www.linkedin.com/in/hakim-ouansafi-050b04b9***.

- ✓ Hakim Ouansafi's employer, the State of Hawaii, is representing him in my lawsuit (U.S. District Court Case No. 23-CV-00412-MWJS-WRP). **By representing Hakim Ouansafi, the State of Hawaii condones the criminal actions by Hakim Ouansafi to steal millions of dollars in federal funds from the Section 8 Housing Choice Voucher Program. By representing Hakim Ouansafi, the State of Hawaii condones the actions by Hakim Ouansafi to retaliate against me because I exposed him and his fraud scheme in my lawsuit.**
- ✓ On November 21, 2024, I attended the HPHA Board meeting and presented to the HPHA Board of Directors written testimony and a copy of my Fraud Chart that proves that Hakim Ouansafi stole $106,861,491 from the Section 8 program, and continues to steal $1M each and every month. My written testimony to the HPHA Board of Directors reads as follows: "...I am providing the attached Chart to the board members of the Hawaii Public Housing Authority, to prove that Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority, has stolen $106,861,491 (since 2015) from the Section 8 Housing Choice Voucher Program; and that Hakim Ouansafi continues to steal, on average, $800k-$1m each and every month. The attached Chart proves that Hakim Ouansafi lied to HUD, lied to the HPHA Board of Directors, lied to the State auditors, and altered the HPHA financial statements, in order to hide the fact that he is stealing money from the Section 8 program. The figures in this chart prove that Hakim Ouansafi lied when he claimed ±100% of the subsidy was used by the HPHA, when facts prove the HPHA actually issued only ±80% of the Section 8 vouchers it received from HUD. Even though I

created this chart, I did not create the figures, which were extracted from public documents prepared by HUD and the HPHA. 18 U.S.C. §666 confirms it is a federal crime to steal federal funds from a federal program, and is confirmed in the Department of Justice's Criminal Resource Manual 1002. Because I do not have the authority to file criminal charges against Hakim Ouansafi, I do have the authority to request that, on behalf of the community, that the board members of the Hawaii Public Housing Authority immediately terminate Hakim Ouansafi as the Executive Director of the Hawaii Public Housing Authority. Please consider this a formal request that Hakim Ouansafi be terminated as the Executive Director of the Hawaii Public Housing Authority. In the name of Jesus, I pray that Hawaii would be an example of excellent governing, and that all government corruption would be eliminated…"

- ✓ **Hakim Ouansafi is in violation of 18 U.S.C. §666.** The purpose of the federal government enacting 18 U.S.C. §666 is to ensure federal funds are used only for the federal program in which they are allocated to. It is against the law to steal, divert, and/or misappropriate federal funds from the program in which they are allocated to. Refer to the U.S. Department of Justice's Criminal Resource Manual (CRM) 1002, titled "Theft and Bribery in Federally Funded Programs". As of today, the State of Hawaii refuses to press criminal charges or terminate Hakim Ouansafi for committing a federal crime by stealing $106,861,491 (since 2015) in federal funds from the Section 8 Housing Choice Voucher Program, and he continues to steal $800K – $1M each and every month. I will update the attached Fraud Chart each month to prove how much Hakim Ouansafi continues to steal each month.
- ✓ Pray for new leadership, a new Executive Director of the Hawaii Public Housing Authority, who can be trusted to comply with all federal rules, and who truly cares about the citizens of the State of Hawaii.
- ✓ .
    - **SENATE BILL 3120**
- ✓ **SB 3120** ~ The attached BRIBERY CHART proves that Hakim Ouansafi fraudulently convinced the legislature to pass Senate Bill 3120, allowing Hakim Ouansafi to by-pass the Hawaii Public Housing Authority "Board of Directors", and by-pass the Hawaii Revised Statutes, so that Hakim Ouansafi alone has sole authority to hire his own managers and "reward" them with salaries "… that exceed the Governor's salary…", which is against the law according to **HRS §356D-2**.
- ✓ The attached BRIBERY CHART proves that Hakim Ouansafi bribes his managers into supporting and implementing his illegal fraud scheme to steal federal funds from the Section 8 Housing Choice Voucher Program, by "rewarding" (a nice word for "bribery") his managers with outrageous salary increases.
- ✓ **The attached BRIBERY CHART is a list of managers who report directly to Hakim Ouansafi**

and their outrageous salary increases. BRIBERY is defined as "…the offering, giving, receiving, or soliciting of any item of value (to include outrageous salary increases, which not in accordance with Hawaii's employee compensation schedules) to influence the actions of an official, or other person, in charge of a public or legal duty and to incline the individual to act contrary to their duty and the known rules of honesty and integrity. With regard to governmental operations, essentially, bribery is defined as corrupt solicitation, acceptance, or transfer of value (i.e., outrageous salary increases) in exchange for official action"…".

- ✓ **SB 3120** ~ February 8, 2024, Hakim Ouansafi provided written testimony to the legislature **in "strong support" of SB 3120** to allow him to by-pass the HPHA Board of Directors and by-pass the Hawaii Revised Statutes. Refer to the attached BRIBERY CHART to review SB 3120 and the Hawaii Revised Statutes that is in conflict with SB 3120. *https://www.capitol.hawaii.gov/sessions/session2024/Testimony/SB3120_TESTIMONY_HOU_02-08-24_.PDF*. Hakim Ouansafi writes, "…**salaries are authorized by the Executive Director and NOT the Board of Directors**…" "…**Deletes the wage ceiling** requirement for positions in the HPHA…" and "…*clarify that the staff report to the Executive Director*…" **"…authorize the Executive Director to hire staff that may need salaries that are required to be ABOVE the Governor's salary…", which is in violation of the Hawaii Revised Statutes HRS §356D-2.** *https://www.capitol.hawaii.gov/session/measure_indiv.aspx?billtype=SB&billnumber=3120&year=2024.*
- ✓ **SB 3120**
- ✓ "…executive director and an executive assistant, whose salaries shall be set by the board…" . Note: the board already set the **Director's salary at 99% of the Governor's salary; and the board already set the Director Assistant's salary at 99% of the Director's salary**).
- ✓ "…**executive director shall employ.**..a chief financial officer, a property management branch chief, a chief planner, a redevelopment officer, a chief compliance officer, a housing contract and procurement officer, a human resources and safety officer, and a housing policy and program coordinator, whose **salaries shall be set by the executive director**…". **The beneficiaries of SB 3120 are: Bennett Liu (Chief Financial Officer) who altered the HPHA's financial statements and who lied to HUD and to the state auditors, Ryan Akamine (Chief Compliance Officer) who enforces the HPHA's illegal policies; Lyle Matsuura (Supervisor – who works directly with the Section 8 recipients) who implements the HPHA's illegal policies to all recipients and landlords of the Section 8 program; as well as other employees, who act outside the scope of their duties in order to support Hakim Ouansafi's fraud scheme to stead millions of dollars in federal funds from the Section 8 Housing Choice Voucher Program.**
- ✓ **SB 3120 ~ Pray the legislature nullifies SB 3120**, thereby reneging on its decision to allow

Hakim Ouansafi to be empowered and to have authority over the Hawaii Revised Statutes and the Board of Directors of the Hawaii Public Housing Authority.

- ✓ **THE ATTACHED "BRIBERY CHART" OUTLINES THE MANAGERS WHO REPORT DIRECTLY TO HAKIM OUANSAFI AND WHO HAVE ALREADY RECEIVED DRASTIC INCREASES IN THEIR SALARY. IF SB 3120 IS APPROVED BY THE HOUSE (ALREADY APPROVED BY THE SENATE), SB 3120 WILL BECOME LAW AND THEN HAKIM OUANSAFI WILL HAVE THE SOLE AUTHORITY TO HIRE HIS OWN STAFF (AKA: ACCOMPLICES IN HIS FRAUD SCHEME) AND TO INCREASE THEIR WAGES TO EXCEED THE GOVERNOR'S SALARY.**
- ✓ .
  - **HCR 100**
- ✓ **HCR 100** ~ On March 4, 2009, Hakim Ouansafi petitioned the Hawaii legislature **to honor "ISLAM" Day on November 21**. Refer to: *https://www.capitol.hawaii.gov/sessions/session2009/Bills/HCR100_.HTM*.
- ✓ **HCR 100** ~ On May 6, 2009, the Hawaii legislature approved 9/11 as "Islam Day". Refer to: ***https://www.capitol.hawaii.gov/session/archives/measure_indiv_Archives8-12.aspx?billtype=HCR&billnumber=100&year=2009***.
- ✓ **HCR 100** ~ After the bill was passed, **Hakim Ouansafi amended the date from November 21 to September 24, which is actually September 11.** Refer to: *https://www.capitol.hawaii.gov/sessions/session2009/Bills/HCR100_HD1_.HTM*. **According to the Gregorian calendar, September 24 is September 11** (which is the calendar used by Islams/Muslims). Refer to: *https://www.hawaiifreepress.com/Articles-Main/articleType/ArticleView/articleId/716/Hawaii-ldquoIslam-Dayrdquo-secretly-marks-September-11*.
- ✓ **HCR 100** ~ Hakim Ouansafi was not representing the citizens of Hawaii, but was honoring the "Islamist terrorists" when he lied to the legislature in order to get the legislature to pass HCR 100. The citizens of Hawaii do not practice Islam or Muslim practices. It was only after HCR 100 was passed and there was opposition from the public, did Hakim Ouansafi attempt to separate himself from the Islamist terrorists who massacred thousands of our people on 9/11. But this is considered an Islamic practice called "**al-Taqiyya**" which the term literally means: "…concealing or disguising one's beliefs, convictions, ideas, feelings, opinions, and/or strategies at a time of eminent danger, whether now or later in time, to save oneself from physical and/or mental injury…". Refer to: *https://en.wikipedia.org/wiki/Taqiyya, and https://hawaiifreepress.com/Articles-Main/articleType/ArticleView/articleId/723/alTaqiyya-in-action-Islamic-Information-Office-of-Hawaii-defends-quotIslam-Dayquot*. It should be of great concern to the State of Hawaii that Hakim Ouansafi, the founder and chairman of the Muslim

Association of Hawaii, would be permitted to use our government to honor "Islamist terrorists" who massacred our people on 9/11.

- ✓ **HCR 100 ~ Pray the legislature nullifies HCR 100**, thereby reneging on its decision that the State of Hawaii is to honor "Islam Day" on 9/11.

✳

PRAY FOR ME

After I disputed the illegal policies that Hakim Ouansafi fabricated and used against my Section 8 voucher, and after I caught Hakim Ouansafi stealing federal funds (**$106,861,491**, since 2015) from the Section 8 Housing Choice Voucher Program, Hakim Ouansafi retaliated against me by intentionally removing my reasonable accommodation to have a live in aide, then he intentionally reduced my 2-bedroom voucher to a 0-bedroom voucher, then did not allow my landlord to reduce his 2-bedroom to a 1-bedroom rental so I could remain as a tenant using the 0-bedroom voucher, then created even more illegal policies and obstacles so that I was unable to use my 0-bedroom voucher, which inevitably **caused me to be homeless at 65 years old.**

NOTE: **In 2014**, I was issued a 2-bedroom voucher from Oregon so that I could receive disability-related overnight care from a live in aide when needed. The approval was based on three (3) letters from three (3) different doctors. **In 2017**, I transferred my 2-bedroom voucher from Oregon to Hawaii, and the HPHA accepted it. **In 2022**, the HPHA issued me another 2-bedroom voucher so that I could move, and approved my reasonable accommodation to have a live in aide. However, after I disputed Hakim Ouansafi's illegal policy to use low comparables in rent reasonableness determinations, he then fabricated another illegal policy in order to interfere with my reasonable accommodation to have a live in aide (even after receiving two (2) more letters from two (2) different doctors here in Hawaii). Hakim Ouansafi took away my live in aide and took away my 2-bedroom voucher.

I filed a lawsuit at the U.S. District Court, Case **# 23-CV-00412-MWJS-WRP**.

- **PRAY I FIND AN ATTORNEY •**

Please pray I find an attorney who can take over my lawsuit that I filed against the Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura (all who have a major role in implementing the fraud scheme to steal millions from the Section 8 program). I had no choice but to file my case when I did in order to meet the court's Statute of Limitations deadline.

Please pray I find an attorney to represent me.

A class action lawsuit is a consideration since *all* recipients and landlords of the Section 8 Housing

Choice Voucher Program are negatively affected by the illegal policies being implemented by Hakim Ouansafi.

Please contact me at **HPHAFRAUD@GMAIL.COM** if you are an attorney who wants to help. And I look forward to hearing from the recipients and landlords in Hawaii who participate in the Section 8 Housing Choice Voucher Program. Your testimony is important to me. Please contact me if you want to share your experiences with any of the employees at the Hawaii Public Housing Authority.

• PRAY FOR MY PROTECTION •

Please pray for my protection. Someone put a tracker (air tag) on my vehicle before I became homeless, so whoever did it knew where I lived. The police were unable to find the tracker and asked me if I knew anyone who would want to hurt me. I told the police that Hakim Ouansafi (and his employees, who support his fraud scheme) are the only people I know who are upset with me, and I told the police officer what Hakim Ouansafi did to me. The police officer filed a police report. Whoever put the tracker on my vehicle hid it well and now is able to find my location at all times.

Please pray for my protection.

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THE FRAUD CHART

- ✓ The Fraud Chart proves Hakim Ouansafi is committing fraud by stealing federal funds from the Section 8 Housing Choice Voucher Program. The Fraud Chart confirms the fraud scheme implemented by Hakim Ouansafi.
- ✓ The Fraud Chart proves that Hakim Ouansafi has stolen **$106,861,491** since 2015 and that he continues to steal $800K – $1M each and every month from the Section 8 Housing Choice Voucher Program.
- ✓ The Fraud Chart proves that since January 2015, Hakim Ouansafi lied to HUD, lied to the HPHA Board Members, lied to the State Auditors, and altered the HPHA financial statements, by falsely claiming that the HPHA used **±100%** of the S8 subsidy the HPHA received from HUD, even though HUD confirmed that the HPHA only issued **±80%** of the S8 vouchers the HPHA received from HUD. Remember, the vouchers belong to HUD, not to the HPHA, so HUD knows exactly how many vouchers were issued to HPHA and exactly how many vouchers the HPHA issued to the community.

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THE FOLLOWING IS A PARTIAL LIST OF THE RESOURCES I USED TO CREATE MY FRAUD CHART:

SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
• S8 HAP FIGURES
• S8 SUBSIDY FIGURES
• S8 VOUCHER FIGURES

HUD FIGURES (extracted from):
• HUD 5-year Plan
• HUD Annual Plan
• HUD Monthly Plan
(found in HUD websites)
(found in HPHA websites)
(found in board meeting agendas)

HPHA FIGURES (extracted from):
• HPHA Financial Statements
(found in the HPHA websites)
(found in board meeting agendas)
• State Auditor's Financial Statements
(found in state auditor's websites)
(found in board meeting agendas)
• Executive Director's Report
(found in board meeting agendas)

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Please do not hesitate to contact me if you need me to direct you on how to obtain the above listed documents so you can create your own 'Fraud Chart'. To start this tedious task, go to the HUD website noted below, which is the Section 8 Housing Choice Voucher Program "dashboard" that provides actual data for all the PHAs in the country.

https://www.hud.gov/program_offices/public_indian_housing/programs/hcv/dashboard

Click on "this link" at the end of the 2nd paragraph. This will take you to the "dashboard", which is 14 pages long. On the 2nd page, click on "Hawaii", then click on "H1901 Hawaii Public Housing Authority". The graphs are very complex and you need to learn how to maneuver the cursor within each graph to obtain the information you need. If I can figure it out, you can too. The HUD data confirms the actual amount of subsidy HUD issued to the PHA, the actual amount of subsidy the PHA **reported** to HUD it used, the actual amount of vouchers the HUD issued **to** the PHA, and the actual amount of vouchers actually issued **by** the PHA. Remember, the vouchers belong to HUD, not to the HPHA, so HUD knows exactly how many vouchers were issued and used.

This HUD "dashboard" proves that the HPHA lied to HUD, lied to the HPHA Board of Directors, lied to the state auditors, and lied in the HPHA financial statements, when the HPHA reported it used ±100% of the subsidy that it received from HUD to issue only ±80% of the vouchers that it received from HUD.

The facts prove that the Section 8 waiting list is meaningless. Even though the HPHA already received the vouchers, the HPHA reports the subsidy is gone (stolen), so the ±20% of vouchers that were not issued are worthless.

The facts outlined in my 'Fraud Chart' proves that the Hawaii Public Housing Authority stole ±20% of the subsidy from the Section 8 program. The HPHA employee who has first-hand knowledge of how the **±20%** of subsidy was diverted and/or misappropriated is Mr. Bennett Liu, the Chief Financial Officer, who reports directly to Hakim Ouansafi, the Executive Director of the Hawaii Public Housing Authority. This fraud scheme, which Hakim Ouansafi fabricated, is being enforced by the HPHA managers and employees, is condoned by the HPHA Board of Directors, and Governor Josh Green, the Attorney General, and the U.S. Attorney General. As of today, Hakim Ouansafi has not been terminated for stealing over $106M from the Section 8 program. Instead, the government has chosen to allow Hakim Ouansafi to retaliate against me **by** taking away my 2-bedroom voucher **by** interfering with my reasonable accommodation to have a live in aide **by** falsely claiming that the word "reside" in 24 CFR 5.403 means that my live in aide must reside in my home 24/7, is not permitted to have a separate residence, is not permitted to be employed outside my home, and must sleep in my home all 7 days of the week in order for me to be approved to receive disability-related overnight care when needed. The only reason I moved to Hawaii was so that my son could help me for free. It is absolutely ludicrous for the Hawaii Public Housing Authority and the State Attorney General to expect me to pay for and care for "anyone" to be my live in aide on my limited income of Social Security so that I would qualify to receive disability-related overnight care when needed.

FRAUD CHART – revised 11.20.24 – for public use Download

BRIBERY CHART, SB 3120 – for public use Download

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Hawaii Public Housing Authority Board of Directors

The following are the three written testimonies (with attachments, Fraud Chart, Bribery Chart, Hawaii Revised Statutes, etc.) that I have submitted to the HPHA Board of Directors. This case is now on the board's agenda scheduled for Thursday, December 5, 2024. Please pray the HPHA

Board of Directors do what is right and fix the broken Hawaii Public Housing Authority and terminate Hakim Ouansafi.

ALL WRITTEN TESTIMONIES FOR HPHA BOARD MEETINGS – for public use Download

- **12.05.24 ~ I ATTENDED THE HAWAII PUBLIC HOUSING AUTHORITY BOARD OF DIRECTORS MEETING**
- The board meeting was a joke.
- I was allowed three (3) minutes to read my written testimonies (and was cut off mid way through).
- The state's Assistant Attorney General, Chase Suzumoto, was allowed to speak endlessly about my lawsuit with no time restrictions. Mr. Suzumoto talked about my case, twisted the facts, and lied about me. I raised my hand repeatedly because I wanted to inform the board members of the truth, or at least my version of the truth. **The board refused to acknowledge me and refused to allow me to speak.**
- Then the state's auditors presented to the HPHA board members their annual audit. Even though the HPHA did not forward my written testimonies or my Fraud Chart to the auditors (which they had an obligation to do), the auditors did acknowledge at the board meeting that they were aware of my claims of fraud. Again, I raised my hand repeatedly because I wanted to inform the auditors that their audit was incorrect and that specific figures I found on specific pages were fabricated. **However, the board refused to acknowledge me and refused to allow me to speak.**
- .
- **After the board meeting was over, I sent the following emails directly to the auditors (Plante & Moran), and to Assistant Attorney General Chase Suzumoto.**

12.05.24 email to Plante & Moran – HPHA audit submitted at HPHA board mtg on 12.05.24 Download

12.05.24 email to AG Chase – sent after board mtg Download

"Today you are on the verge of battle with your enemies. Do not let your heart faint, do not be afraid, and do not tremble or be terrified because of them; for the Lord your God is He who goes with you, to fight for you against your enemies, to save you."

Deuteronomy 20:3-4

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If you have access to Pacer, you can read the documents filed in my lawsuit. I will direct you to search the docket to first read my Amended Complaint, which was my attempt to include the claim of FRAUD, and to add BENNETT LIU (the Chief Financial Officer) as a defendant, being that Mr. Liu is legally responsible for diverting and/or misappropriating the federal funds from the federal Section 8 program (**in violation of 18 U.S.C. §666 ~ refer to DOJ CRM 1002**). The court rejected my request to amend my complaint; however, I intend to appeal this decision if I do not prevail at trial. It has not helped my case that "sleepy Joe" recently appointed the judge on my case. Pray for the judges assigned to my case.

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Laurie Thorson v. Hawaii Public Housing Authority, Hakim Ouansafi, Ryan Akamine, and Lyle Matsuura ~ U.S. District Court of Hawaii, Case Number 23-CV-00412-MWJS-WRP

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CONTACT INFORMATION:

- **X**: HPHA FRAUD (@HPHAfraud)
- **Facebook**: HPHAfraud
- **Email**: HPHAfraud@gmail.com
- **Website**: https://GovernmentCorruptionInHawaii.wordpress.com

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DONATIONS:

Donations support all lawsuit expenses, trial preparation, witness and deposition expenses, and so much more. My goal is to present my case in the most thorough and efficient manner. And if I do not prevail at trial, the case will have all the information and case law required to proceed to the U.S. Supreme Court, if necessary. I welcome the help of a pro bono attorney and would consider a reasonable contingency fee agreement. I am suing for $5,350,000 ($5M is for punitive damages), plus an award for attorney fees, if required.

Screenshot

HAWAII APPLESEED
CENTER FOR LAW & ECONOMIC JUSTICE

Testimony of the Hawai‘i Appleseed Center for Law and Economic Justice
COMMENTS on Bill 046(24) CD2 – Empty Homes Tax
Honolulu City Council
Wednesday, December 11th, 2024, at 10:00AM

Aloha Chair Waters, Vice Chair Kia‘āina, and members of the council:

Hawaii Appleseed would like to **provide comments** on Bill 46 (24) CD2.

Although we strongly support the **intent** of an Empty Homes tax in providing relief to our unaffordable housing market, we would only like to provide **comments** at this time due to our serious concerns over the current draft of Bill 46 (24) CD2 and the proposed FD1-TDS2 amendments.

Bill 46 (24) CD2 is intended to address Honolulu's severe housing crisis. However, the bill in its current version lacks the provisions necessary to effectively address our housing challenges and has the *potential to worsen our crisis*. Primarily, Hawaii Appleseed's concerns are based on the bill's current draft that introduces revenue uncertainty, ambiguous implementation and enforcement structure, and failure to ensure sufficient investment in affordable housing development.

The combination of these factors may pose a *detrimental* effect by inadvertently increasing housing costs by creating market uncertainty and deterring development. Without guaranteed public funding to offset the potential absence of private investment interest, developers may find it increasingly difficult to make projects financially viable, particularly affordable housing projects that typically require multiple funding sources.

We strongly urge the council to pause and wait for the Ernst & Young report findings regarding revenue projections, best practices for implementation and its associated costs, as well as provisions for enforcement and compliance before passage of Bill 46. The report should offer resounding insight of which the council should incorporate into the legislation as to ensure effectiveness.

CURRENT SHORTCOMINGS OF BILL 46 (24) CD2 AND PROPOSED FD1- TDS2
Hawaii Appleseed is unable to support Bill 46 (24) CD2 because we have concerns whether the bill will be effective. The current version lacks the strength needed to generate substantial revenue, deter speculative investment, and increase housing supply. And although FD1- TDS2 rectifies some of these concerns, they both fall short. In its current form, Bill 46 CD2 and FD1- TDS2 are:

- **Unlikely to generate substantial revenue** due to:
    - Introduction of exemptions that significantly reduce the tax base and
    - Introduction of loopholes that allow for complete evasion of the tax (CD2 only)
    - Potential increased implementation costs from increased exemptions
    - Removal of key implementation provisions in regards to tax rate

HAWAII APPLESEED
CENTER FOR LAW & ECONOMIC JUSTICE

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- **Unlikely to deter speculative property investment** that reduces supply for non housing purposes due to:
    - Introduction of numerous exemptions that still allow for speculative property investment
    - Removal of key implementation provisions in regards to
        - Tax rate
        - Enforcement through penalties
        - Identifying property status
- **Does not secure substantial funding dedicated to increased supply**;

In order for an empty homes tax to be effective in addressing Oahu's housing affordability, it needs to lessen the highly competitive nature of our housing market. This will require addressing Oahu's inflated housing demand and limited supply of housing units. Without satisfying these conditions, we will not see reduced housing prices. In the worst case scenario, the tax may increase uncertainty in housing *development* investment, which may result in increased prices to the overall housing market.

Unlikely to generate substantial revenue
Hawaii Appleseed's initial revenue projection of $183 million per year was based on careful analysis of census data, considering homes empty for more than 6 months, applying a 3% supplemental tax rate on the average price of a housing unit, using the present day 60/40 housing stock split between single-family homes and condos, and assuming a 50/50 tax capture rate to conversion to long term rental. However, the current version of the bill raises concerns about the likelihood of these projections.

The bill now contains 17 distinct exemptions from the vacancy tax. While some address legitimate extenuating circumstances, many do not. The extensive scope of these exemptions, particularly those that still protect investment assets, could exclude thousands of properties from the tax base. Without data on how many properties would qualify under each exemption category, we cannot accurately assess the tax's potential revenue and effectiveness.

These exemptions also contain troubling loopholes. Subsection K(i) permits property owners to avoid the tax by simply listing properties for rent or sale at exorbitant prices with no intention to rent or sell. This could not only cause market distortion through artificially inflated prices but effectively allow indefinite tax evasion, potentially eliminating the entire tax base altogether. We recommend using FD1-TDS2 language for this subsection that rectifies this issue.

HAWAII APPLESEED
CENTER FOR LAW & ECONOMIC JUSTICE

Testimony of the Hawai‘i Appleseed Center for Law and Economic Justice
COMMENTS on Bill 046(24) CD2 – Empty Homes Tax
Honolulu City Council
Wednesday, December 11th, 2024, at 10:00AM

The removal of implementation language in CD1's sub-section H creates serious uncertainty with revenue as it eliminates the specified tax rates. The removal of penalties for false declarations also weakens the likelihood for compliance, further reducing tax base . Additionally, the increased implementation costs associated with managing numerous exemptions will reduce revenue and may potentially outweigh benefits of implementation, particularly if the net revenue is insufficient to fund meaningful housing development initiatives.

With the inclusion of these exemptions, the removal of key implementation and enforcement aspects, and the resulting increased implementation costs to actually carry out this tax - a baseline for revenue projection is completely uncertain.

Unlikely to deter speculative purchasing behavior

While well-intentioned, the proposed exemptions also undermine the primary goal of the tax to deter speculative investment, which could reduce inflated demand and market competition.

Exemptions should align with this objective. Properties genuinely intended for primary residence or facing extenuating circumstances warrant consideration. However, the current bill's broad exemptions, including those for local investors' assets such as in subsection P and Q, contradict that fundamental purpose.

While the intention to support local residents is commendable, exempting locally owned vacant units undermines the vacancy tax's effectiveness. Every vacant unit, regardless of ownership, reduces the housing supply and contributes to affordability challenges. The current exemptions contradict the vacancy tax's goal by allowing a substantial portion of vacant properties to remain off the market and allows for continuation of such behavior.

Additionally as mentioned before, the removal of implementation language in CD1's sub-section H, introduces ambiguity to the tax rate, penalties, and property status identification. These provisions were specifically designed to have a deterring effect on vacant homes and ensure long term residents in the units for tax exemption. With this removal, there are no enforcements that would give reasons for us to believe that this bill will deter external competition.

Revenue not dedicated to increasing supply

Our community faces a severe shortage of affordable housing across multiple income levels. Across the state, we currently need an estimated 20,000 units for households earning below 60% of Area

Testimony of the Hawai‘i Appleseed Center for Law and Economic Justice
COMMENTS on Bill 046(24) CD2 – Empty Homes Tax
Honolulu City Council
Wednesday, December 11th, 2024, at 10:00AM

Median Income (AMI). The need extends beyond our lowest-income residents, with 20,000 units needed for households earning between 60% and 140% AMI.

Meeting Honolulu's housing needs requires significant investment in development across all income levels. For median-income households, investments in public-private partnerships can provide the necessary funding mechanisms to develop housing within their reach. However, the gap between development costs and affordable price points at lower AMI levels requires substantially larger subsidies. This financial reality necessitates more robust public funding to ensure housing development serves all segments of our community.

The current draft of the bill raises serious concerns about fulfilling this need to increase supply. While it designates 20% of tax revenue for affordable housing, this falls short. The designation lacks specific parameters for how funds must be used - again, we recommend using FD1-TDS2 language for this subsection that rectifies this issue. However, the allocation may still be insufficient to create meaningful investments in housing development, particularly as revenue projections remain uncertain. Without stronger guarantees, targeted investment in housing development is unlikely to occur.

Claims that a tax levied on vacant properties alone will encourage homeowners to convert their vacant properties into long-term rentals, thereby significantly expanding available housing options, may be overstated. While the tax could encourage some property owners to rent out their vacant units, experience from other jurisdictions suggests this direct impact on housing availability tends to be limited.

As evidenced in Vancouver, many of these vacant properties are multi-million dollar mansions, unsuitable for the average local family's needs and household income. Even with efforts in previous drafts of Bill 46 to prevent price inflation, there's no guarantee that the vacant units entering the market would be matched appropriately with households based on their financial means and household size.

Property owners can circumvent vacancy taxes through strategies like hiring a single caretaker for the house or renting to a single individual. As evidenced in Vancouver, empty homes that converted to long term rentals to be exempt from the tax, went overwhelmingly to individual university students. While this created some single-room rental opportunities, the direct impact on opening up existing housing stock has been limited and would fall far short of meeting Honolulu's diverse housing needs.

Potential cases that would make our housing crisis worse

HAWAII APPLESEED
CENTER FOR LAW & ECONOMIC JUSTICE

Testimony of the Hawai‘i Appleseed Center for Law and Economic Justice
COMMENTS on Bill 046(24) CD2 – Empty Homes Tax
Honolulu City Council
Wednesday, December 11th, 2024, at 10:00AM

Simply disincentivizing high-end investment without offsetting it through public housing development investments could disrupt our housing market. Currently, developers rely on higher-AMI projects built at scale to offset development and construction costs, enabling them to also build middle-income housing. However, this model becomes less viable as market conditions change, and without proper investments and subsidies, we risk making Honolulu a less attractive place for development overall.

Without either high-cost private investment or substantial public funding, developers may find it difficult to make projects financially viable. This could trigger a broader retreat from the Honolulu market, limiting financing options for all types of development. The impact would be particularly severe for affordable housing projects, which typically require multiple funding sources and are already challenging to finance. We must carefully balance any reduction in private investment capital with guaranteed county investment to ensure continued development of homes across the spectrum.

Without substantial revisions to address these fundamental issues, Bill 46 CD2 risks failing to achieve its intended goals while potentially worsening Honolulu's housing crisis. Although we appreciate the corrections made in FD1-TDS2, the bill still falls significantly short. We strongly urge the Council to await the Ernst & Young report findings and to incorporate its recommendations before proceeding. This way we are able to ensure that the provisions in the bill will 1) be successful in its intent and 2) not counterproductive to its original purpose.

Mahalo for the opportunity to testify.

Honolulu Board of REALTORS®
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Testimony by Suzanne Young, CEO
Honolulu Board of REALTORS®

Bill 46 (2024), CD2
Relating to Real Property Taxation

Honolulu City Council
Tommy Waters, Chair

City Council Chamber
Wednesday, December 11, 2024
10:00 AM

Aloha Chair Waters, Vice Chair Kia'āina, and members of Honolulu City Council:

The Honolulu Board of REALTORS® (HBR) representing over 6,800 members is in **STRONG OPPOSITION** to Bill 46, (2024) CD2 which establishes a new Residential "E" real property tax classification.

Last week, the Honolulu Board of REALTORS® held a forum for our members and the public to raise awareness about the impacts of Bill 46 to help address the affordable housing crisis facing O'ahu. Many in attendance were unaware that Bill 46 is up for a final vote by the City Council.

The challenges facing our residents in becoming homeowners, particularly first-time homebuyers, are something our 6,800-plus members deal with everyday. REALTORS® are on the front lines helping residents become homeowners. Nearly 200 homes under $500,000 are sold each month, the vast majority to local, first-time homebuyers.

However, 200 homes per month is not enough and will not solve our affordable housing problem. Neither will taxing so-called empty homes on O'ahu.

We applaud Chair Waters for his passion to address our affordable housing crisis and appreciate the intent of Bill 46—to free up housing that is already built. However, the 11,000 homes and $189 million in revenue being stated in reports are far from accurate.

Given the importance of accurate data, as highlighted by Budget Director Andrew Kawano, it would be prudent to wait for the completion of the $500,000 study in January before advancing the bill. This will ensure that the decisions made are well-informed and based on comprehensive and reliable information.

Testimony by Suzanne Young, CEO
Honolulu Board of REALTORS®
Bill 46 (2024), CD1

Honolulu City Council
Wednesday, December 11, 2024 at 10:00 AM

One of the problems with this Bill in its current form is implementing and enforcing it and not hurting our kama'aina in the process. In the purpose of the Bill, it states the intent to convert existing investment properties into housing for local residents. As we have repeatedly stated and is evident from the testimonies submitted in opposition, there are many kama'aina who maintain a home on Oahu, not for investment purposes, but rather for family purposes. These are their family homes that house their family belongings, parent's ashes, and are used by family members and friends. These are not "empty homes" kept as investment properties. And because of the restrictions in the exemptions, these kama'aina families will have to rent their home with their precious family belongings inside, pay an exorbitant penalty tax, or sell it in the hopes that another kama'aina family can take over their home. This is not what was intended in the purpose of Bill 46 but that is the real consequence if you pass this Bill as is today.

Another problem is that while the 17+ exemptions provided sound reasonable, in order to receive the exemption, the property owner will most likely have to file for that exemption every single year. There are over 90,000 homes in the Residential Class without a current exemption. There are an additional 28,000 homes in Residential A Class. The City will have to manually review exemptions for over 100,000 properties each year. If a property owner misses the deadline—even by one day—they will be deemed an empty home for an entire year and face a significant empty homes tax. Many homeowners were caught unaware and penalized when Residential A tax class was established in 2014 because they were unaware it affected them. The same thing will happen to our local families if this empty homes tax is passed because they simply do not think of their home as empty – this bill applies to outside investors, and that's not them.

Bill 46 was never intended to hurt local residents, but given its current language we know it will. If the intent is to tax wealthy outside investors, there's a much easier solution by using the existing Residential A classification and target properties valued at $3M and above.

We urge the Council not to rush to pass a bill that is fraught with problems and cannot be fixed later with adjustments; heed the Budget Director's advice to wait until the feasibility study is completed in January so that we have the most accurate information on number of homes and expected revenue; and avoid the inevitable legal challenges that San Francisco faced. HBR has the expertise and desire to work with the Council on finding creative solutions so that more of our local residents will have access to affordable housing and can become homeowners.

Mahalo.

Wednesday, December 11, 2024

Honolulu City Council
530 South King St.
Honolulu, HI 96813

RE: SUPPORT for Bill 46 (2024), CD2 - Relating to Real Property Taxation

Aloha Chair Waters, Vice Chair Kiaʻāina, and Council Members,

I'm writing to support passing a strong and effective Empty Homes Tax. I support the intent of an Empty Homes Tax that operates by:

> *(1) encouraging existing owners to rent or sell vacant housing stock for use as homes for local residents; (2) increasing the City's supply of homes to better meet demand and reduce market pressures that cause high and unaffordable housing prices; and (3) raising funds for affordable housing solutions.*

This bill is a step in helping our local housing crisis by using resources the City & County have: taxing vacant homes that could be used for long-term rentals or tax revenue for local programs and affordable housing development.

This Empty Homes Tax is one of many solutions to address the housing crisis on Oʻahu. Hawaiʻi property taxes are low by national standards, and with strong appreciation, our homes become incredibly attractive investment properties even without rental income. By phasing in a tax on vacant residential properties, an incentive is created for property owners to immediately convert thousands of existing residential units into actual housing for long-term residents without lengthy delays for development and permitting, costly construction, government subsidies, NIMBY challenges, or taking rural lands.

As currently written, the recently added exemptions, such as those in Section Q., diminish this bill's potential efficacy and impact. I understand the intent in permitting a second home exemption by "local" residents; however, it negates the fact that these additional homes are also contributing to our housing scarcity issue. As the tax is for homes occupied less than a cumulative six months, a second-home owner could lend the property to visiting family or rent 90-day leases to exempt themselves from the Tax and positively contribute to our local housing stock and economy. This exemption should be removed to strengthen the efficacy of this bill.

Bill 46 (2024), CD2 is not expected to solve the housing crisis, but it is indispensable as one of many solutions to increase affordable and diverse housing options and prevent further homelessness and displacement. Moreover, an Empty Homes Tax also creates a steady funding source for affordable housing and homelessness programs that can help mitigate the housing crisis. And for such programs to have the intended results we hope and need, they require steady funding for consistency in service delivery.

I support that the tax revenues from the Empty Homes Tax would partially be deposited into the City's Affordable Housing Fund, into the general fund, and for the administration of the tax.

Currently, 75% of the tax revenue is not specifically designated to a fund or for a dedicated use; appropriate guardrails to ensure that funds are used correctly and effectively should be implemented for the designated funds.

Thank you for your time and consideration.

Mahalo,



Angie Knight
Community Member