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Subject: Honolulu City Council Agenda - Testimony by Pikachu Shelby Billionaire on All Agenda Items!

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Subject: Formal Public Testimony – Honolulu City Council Regular Meeting, August 12, 2026 – All Agenda Items Aloha City Clerk and Members of the Honolulu City Council, My name is **Shelby "Pikachu" Billionaire**, Waianae resident, U.S. Air Force veteran, Native Hawaiian community advocate, and candidate for OHA Trustee At-Large. I respectfully submit the following formal written testimony on every agenda item for the August 12, 2026 Regular Council Meeting. ### 1. Approval of Minutes - **Support** approval of the June 3, 2026 and July 8, 2026 Session Minutes. Accurate minutes are essential for public transparency. ### 2. Appointment Resolutions **2.1 CR-198 / Resolution 26-154, CD1 – Shannon Smith, Board of Review II** - **Support.** Qualified appointments improve fairness and efficiency in real property tax appeals. **2.2 CR-199 / Resolution 26-155 – Shannon Alivado, Grants in Aid Advisory Commission** - **Support.** Strong community representation strengthens oversight of public grant funds. **2.3 CR-200 / Resolution 26-130, CD1 – Melanie Islam, Climate Change Commission** - **Support.** Continuity on the Climate Change Commission is critical given rising sea levels and extreme weather risks facing Honolulu. **2.4 CR-206 / Resolution 26-129 – Krishna F. Jayaram as Managing Director** - **Support with caution.** The Managing Director role requires strong administrative experience and ethical leadership. Thorough public scrutiny is appropriate. **2.5 Resolution 26-172 – Reappointment of Na'alehu Anthony to the Board of Water Supply** - **Strong Support.** Na'alehu Anthony has served as Board Chair and has been actively engaged on critical issues including Red Hill water contamination. Continuity is valuable for O'ahu's water security. ### 3. New Business **3.1 Resolution 26-179 – Fire Fighters Association (BU 11) Collective Bargaining Cost Items** - **Support.** Firefighters perform essential public safety work. The negotiated agreement (July 1, 2025 – June 30, 2029) should be honored, while the City maintains clear tracking of long-term fiscal impacts. ### 4. First Reading Bills **4.1 Bill 52 (2026) – Streets, Sidewalks, Malls, and Other Public Places** - **Support with conditions.** Updated rules are needed, but must carefully balance public safety, free speech, and the needs of houseless individuals. **4.2 Bill 53 (2026) – Shopping Carts** - **Support.** Abandoned shopping carts create safety hazards and contribute to blight. Clear regulation improves public health and accessibility. **4.3 Bill 54 (2026) – Parking** - **Support.** Modernized parking rules can improve traffic flow and consistent enforcement. ### 5. Second Reading Bills ****5.1 CR-192 / Bill 68 (2025) – Real Property Taxation** - **Oppose.**** The Department of Budget and Fiscal Services submitted strong opposition testimony. Changing the definition of "income" under ROH § 8-13.1 risks unintended consequences for homeowners and small property owners. Without clear data showing how many households would be affected and by how much, this change should not move forward at this time. Fiscal policy of this magnitude requires more transparent impact analysis before second reading.

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Reasoning & Logic Behind Opposition based on Arithmetic

** ☑ Real Property Tax Impact Analysis – City & County of Honolulu (2026)** Here's a clear, practical breakdown of how real property taxes currently work on O'ahu and the potential impacts of the bills on the August 12 agenda. ### 1. Current Home Exemption (Most Important Relief Tool) | Homeowner Age | Current Exemption (Tax Year 2026–2027) | Starting July 1, 2027 | |---|---|---| | Under 65 | $120,000 | $140,000 | | Age 65+ | $160,000 | $180,000 | - The exemption **reduces the taxable value** of your primary residence. - It also helps qualify the property for the lower **owner-occupied Residential rate** ($3.50 per $1,000) instead of the much higher Residential A rates. **Simple Math Example (Current Rules):** - Assessed value of home: **$800,000** - Home exemption (under 65): **–$120,000** - Taxable value: **$680,000** - Tax rate: $3.50 per $1,000 - Annual tax ≈ **$2,380** If the same home is **not** owner-occupied (Residential A): - Tax can easily jump to $4,000–$9,000+ depending on the tier. ### 2. Bill 68 (2025) – Real Property Taxation (Income Definition) **Status on agenda:** Second Reading **My earlier position:** Oppose **What it does:** It changes the definition of "income" used for the **County Tax Credit** (sometimes called the circuit-breaker credit). This credit helps lower-income homeowners whose property taxes exceed 3% of their household income (income limit currently $80,000). **Why this matters:** - The credit is one of the few tools that protects fixed-income kūpuna and working families from being priced out by rising assessments. - Changing the definition of "income" (especially how joint tax returns or non-titleholder income is counted) can make it **harder** for some households to qualify. - The Department of Budget and Fiscal Services has already submitted strong opposition, signaling administrative and fairness concerns. **Bottom line:** Without clear data showing exactly how many households would gain or lose the credit, and by how much, this change risks reducing relief for the very people who need it most. ### 3. Bills 45 & 46 (2026) – Real Property Tax Home Exemption **Status on agenda:** Second Reading **My position:** Support These bills appear aimed at adjusting or clarifying the home exemption rules. Strengthening or expanding the home exemption is one of the most effective ways to protect long-term residents and kūpuna from rising property values. **Why support:** - Every $20,000 increase in the exemption (e.g., from $120k → $140k) saves a typical homeowner roughly **$70 per year** at the current $3.50 rate. - For a kūpuna on a fixed income, that extra savings is meaningful. - It helps keep people in their homes instead of forcing sales due to tax pressure. ### 4. Overall Real Property Tax Reality on O'ahu (2026) - Owner-occupied homes still enjoy the lowest rates in the state relative to market value. - Non-owner-occupied (Residential A) and Transient Vacation properties pay significantly higher rates — this is intentional policy to shift more of the tax burden onto investors and short-term rentals. - Real property tax remains the City's single largest revenue source and funds police, fire, parks, refuse, and other core services. ### Summary Recommendation for the Council | Bill / Item | Position | Reason | |---|---|---| | Bill 68 (2025) | **Oppose** | Changes to the income definition for the tax credit need more impact analysis before advancing. Risk of reducing relief for lower-income homeowners. | | Bills 45 & 46 (2026) | **Support** | Strengthening the home exemption is one of the cleanest ways to protect residents. | | Overall system | Maintain | Keep strong homeowner exemptions + higher rates on investment/TVU properties. | **Bill Analysis Definition & Recommendations (If any HNL Council Members actually read this besides the clerks)**

** ☑ Clear Analysis of Bill 68 (2025) – Income Definition for the Real Property Tax Credit** ### What Bill 68 Actually Does Bill 68 amends the definition of **"Income"** in ROH § 8-13.1. This definition is used to

determine eligibility for the **County Real Property Tax Credit** (also called the "circuit-breaker" credit). **Current problem the bill tries to fix:** When a titleholder files a **joint federal tax return** with a spouse who is **not** on the property title, the City has been counting the non-titleholder spouse's income toward the household income limit. This has made some homeowners ineligible for the tax credit even though only one person actually owns the property. **What the bill changes:** It clarifies that **only the titleholder's income** counts. Income earned by a non-titleholder spouse (shown on a joint tax return) is **excluded**. The bill also keeps the existing broad definition of income, which includes: - Federal total income - Tax-exempt interest - IRA, pension, and annuity distributions (gross amount) - Social Security and unemployment benefits - Nontaxable pension contributions - Federal cost-of-living allowances ### Who This Affects The County Tax Credit is available to homeowners whose property taxes exceed **3% of their income**, with a household income limit of **$80,000**. **Example of the current problem:** - Titleholder (elderly kūpuna) earns $35,000/year (mostly Social Security + small pension) - Non-titleholder spouse earns $50,000/year - They file jointly → City currently counts **$85,000** → **over the $80,000 limit** → no tax credit - Under Bill 68 → only the titleholder's $35,000 is counted → **eligible** for the credit ### Potential Impacts | Impact | Positive | Negative / Risk | |--------|----------|-----------------| | Helps some kūpuna and fixed-income homeowners | Yes – more people become eligible | — | | Administrative clarity | Yes – clearer rule | — | | Cost to the City | Increases the number of people who qualify → higher total tax credits paid out | Budget & Fiscal Services has already flagged concerns | | Fairness | Helps sole titleholders | Could be seen as inconsistent if a non-titleholder spouse still lives in and benefits from the home | | Effective date | Applies starting tax year July 1, 2027 | Gives time to prepare, but also delays relief | ### Why Department of Budget and Fiscal Services Opposed It BFS submitted strong opposition. Their concerns typically center on: - Increased cost to the City (more households will qualify) - Difficulty verifying which income belongs only to the titleholder when returns are filed jointly - Potential for inconsistent application ### Bottom-Line Assessment **Bill 68 is trying to solve a real fairness problem** for sole titleholders (especially kūpuna) who are currently being penalized because of a non-owner spouse's income. However, it also expands eligibility and therefore increases the cost of the tax credit program. Without a clear fiscal impact statement showing how many additional households would qualify and how much extra it would cost the City, the bill is moving forward with incomplete information. **Recommendation:** Support the *intent* (protecting sole titleholders), but insist on a detailed fiscal impact analysis before final passage. If the cost is manageable and the administrative process is clean, the change is reasonable. If the cost is significant, the Council should consider adjusting the income limit or the 3% threshold instead of changing the definition alone. ---------- **5.2 CR-193 / Bill 44 (2026) – Revenues and Funds (including TAT)** - **Support.** Clarifying the disposition of Transient Accommodations Tax revenues helps protect funding for essential City services. **5.3 CR-194 & CR-195 / Bills 45 & 46 (2026) – Real Property Tax Home Exemption** - **Support.** Strengthening the home exemption helps long-term residents remain in their homes amid rising property values. **5.4 CR-196 / Bill 47 (2026) – Motor Vehicle Weight Tax** - **Support.** Updated vehicle weight tax provisions help fund transportation infrastructure. **5.5 CR-197 / Bill 50 (2026) – Land Conservation Fund** - **Support.** Proper management of the Land Conservation Fund supports long-term environmental protection. **5.6 CR-204 / Bill 16 (2026), CD1 – Regulation of Dogs** - **Support.** Clear rules improve public safety and responsible pet ownership. **5.7 CR-205 / Bill 48 (2026) – Condemnation Notice Requirements** - **Support.** Greater transparency in condemnation proceedings protects property owners and strengthens due process. ### 6. Third Reading Bills **6.1 CR-202 / Bill 35 (2026) – Curbside Tellers** - **Support.** Removing outdated and obsolete provisions is responsible government housekeeping. **6.2 CR-203 / Bill 41 (2026), CD1 – Transportation / Vehicles** - **Support.** Updated transportation rules that improve safety for vehicles, pedestrians, cyclists, and micromobility

users are needed. ### 7. Resolutions **7.1 CR-201 / Resolution 26-158 – Citywide Energy Vulnerability Assessment** - **Strong Support.** Honolulu faces real energy resilience risks. A comprehensive assessment is necessary for informed planning and disaster preparedness. **7.2 CR-207 / Resolution 26-157 – Gift of Travel for Councilmember Andria Tupola to Fuzhou, China ($7,150)** - **Oppose.** Accepting a fully funded international trip valued at $7,150 from the Fuzhou Municipal People's Government raises legitimate concerns about optics, independence, and public trust. Even when framed as cultural exchange, such gifts from foreign governments create the appearance of potential influence. The City should prioritize transparency and avoid situations that could undermine public confidence in elected officials. Taxpayer-funded or City-approved travel of this nature should be carefully scrutinized, especially when the full value is covered by a foreign government entity. **7.3 CR-210 & CR-211 / Resolutions 26-159 & 26-160 – Prohibit Commercial Aquarium Harvest** - **Strong Support.** Commercial aquarium collection has historically removed hundreds of thousands of fish from Hawai'i's reefs. Protecting remaining reef ecosystems and cultural resources is a responsible and overdue step. These resolutions correctly urge both the Board of Land and Natural Resources and the State Legislature to act. **7.4 CR-212 / Resolution 26-165, CD1 – SMA Major Permit for O'ahu Subsea Cable** - **Support with strong environmental conditions.** Telecommunications infrastructure is important, but the Special Management Area process must rigorously protect coastal resources and cultural sites. **7.5 CR-213, CR-214, CR-215 – Gifts to Parks & Recreation** - **Support.** These gifts (HMSA, art print, and Real Heaven, Inc.) support public programs and facilities at no cost to taxpayers. **7.6 CR-208 – Settlement Authorization (Monica Gentzler lawsuit)** - **Support** if the settlement terms are reasonable and in the City's best financial interest. **7.7 CR-209 – 120-day Extension for Bill 43 (2026) Rezoning** - **Support.** Reasonable time extensions allow for proper review. **7.8 Resolutions 26-175, 26-176, 26-177 – Special Counsel for Laurel J. Mau Lawsuit** - **Support.** The City and individual defendants require competent legal representation in ongoing federal litigation. ### Closing Statement I urge the Council to approach every item with transparency, fiscal responsibility, and the long-term well-being of Honolulu's residents in mind. I will continue monitoring these matters closely as a candidate for OHA Trustee At-Large and as an engaged community member. Mahalo nui loa for your service and for considering this comprehensive testimony. Respectfully submitted, **Master Shelby "Pikachu" Billionaire, HRM** Kingdom of The Hawaiian Islands, H.I. Candidate for OHA Trustee At-Large 2026 P.O. Box 2015 Nanakuli, HI 96792 Phone: 808-747-7336 Email: ohatrusteebillionaire@gmail.com