

Bill 31 (2020), CD1
Testimony

MISC. COM. 113

BUD

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MARK D. CLEMENT

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LAW OFFICE OF MARK D. CLEMENT
Attorney at Law

February 2, 2021

Via Facsimile No. 768-3826

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Re: Testimony submitted on behalf of VIMM, LLC in support of Bill 31CD1

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee:

Please allow me to introduce myself; I am a local attorney and I represent and handle property management matters on behalf of VIMM, LLC ("VIMM"), the Sublessee of Lot 84 in the Sand Island Park Subdivision, TMK 150412690000. I submit this letter on VIMM's behalf in strong support of Bill 31CD1, Relating to Real Property Taxation. VIMM is the successor to A-1 Corporation which is one of 111 small businesses that have endured significant real property tax increases the past several years. VIMM's RPT increased 19.03% from 2018 to 2019, and 28.80% from 2019 to 2020.

The amount of the increases is substantial and does not appear to be commensurate to overall real property valuations over time with other categories of property usage. It would appear that an effort has been made to have industrial properties, perhaps in the Sand Island area, bear a larger burden of the City's need for revenues. However, such would appear unfair as the SIBA businesses receive little or no essential services from the City - no refuse or recycling pickup, no bus service, no road repaving, no city parks or schools, and no facilities maintenance.

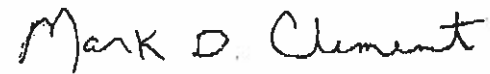
Bill 31, CD1 is a warranted first step to bring fairness and tax relief to small businesses facing the same economic challenges as other property owners which make it difficult to afford to pay the higher property taxes, due to assessments, while receiving little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
February 2, 2021
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Kindest regards,

LAW OFFICE OF MARK D. CLEMENT

A handwritten signature in black ink that reads "Mark D. Clement". The signature is written in a cursive, flowing style.

Mark D. Clement

MDC:



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February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Aloha Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

My name is Milton Holt and I am Executive Director of Sand Island Business Association (SIBA). SIBA is a Hawaii nonprofit corporation and Internal Revenue Code Section 501(c)3 entity. SIBA is the master lessee of the premises under General Lease No. S-5261, Sand Island Industrial Park. The property has been developed as an industrial park subdivision consisting of 112 leasable lots served by roadways and other infrastructure.

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. The attached listing shows real property tax increases ranging from 11.45% to 70.38% and averaging 33.63% for tax years 2018-2019. In addition, the listing shows real property tax increases ranging from 8.87% to 141.75% and averaging 29.14% for tax years 2019 – 2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Milton Holt", is written over a light blue horizontal line.

Milton Holt
Executive Director
Sand Island Business Association

**SAND ISLAND BUSINESS ASSOCIATION
REAL PROPERTY TAXES 2018-2020**

LOT	TMK	2018 RPT	2019 RPT	2018-2019 INCREASE	% INCREASE	2020 RPT	2019-2020 INCREASE	% INCREASE
1	150412530000	17,646.44	29,188.36	11,541.92	65.41%	34,986.60	5,798.24	19.86%
2	150412550000	11,594.00	16,738.76	5,144.76	44.37%	20,086.76	3,348.00	20.00%
3	150410820000	36,048.04	48,209.96	12,161.92	33.74%	57,786.48	9,576.52	19.86%
4	150413220000	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
5	150411270000	26,134.24	36,630.84	10,496.60	40.16%	46,073.44	9,442.60	25.78%
6	150410800000	49,617.36	74,587.24	24,969.88	50.32%	110,511.28	35,924.04	48.16%
7	150410140000	34,687.76	48,271.96	13,584.20	39.16%	66,945.12	18,673.16	38.68%
8	150412590000	20,869.20	24,552.00	3,682.80	17.65%	30,900.80	6,348.80	25.86%
9	150412800000	29,235.48	34,610.88	5,375.40	18.39%	45,866.36	11,255.48	32.52%
10	150412640000	10,128.32	13,811.12	3,682.80	36.36%	16,554.00	2,742.88	19.86%
11	150410650000	16,151.00	19,635.40	3,484.40	21.57%	25,527.88	5,892.48	30.01%
12	150410370000	98,055.48	132,939.16	34,883.68	35.58%	170,015.16	37,076.00	27.89%
13	150410310000	27,172.12	35,094.48	7,922.36	29.16%	42,198.44	7,103.96	20.24%
14	150412810000	45,712.60	60,109.00	14,396.40	31.49%	79,209.96	19,100.96	31.78%
15	150411080000	105,197.88	130,791.48	25,593.60	24.33%	159,775.24	28,983.76	22.16%
16	150410990000	21,564.84	28,368.72	6,803.88	31.55%	39,642.80	11,274.08	39.74%
17	150412970000	26,116.88	38,714.04	12,597.16	48.23%	48,042.56	9,328.52	24.10%
18	150413120000	13,214.68	16,978.08	3,763.40	28.48%	21,881.04	4,902.96	28.88%
19	150413000000	10,128.32	13,811.12	3,682.80	36.36%	16,554.00	2,742.88	19.86%
20	150411010000	15,214.80	19,671.36	4,456.56	29.29%	26,103.24	6,431.88	32.70%
21	150410170000	14,253.80	18,356.96	4,103.16	28.79%	23,118.56	4,761.60	25.94%
22	150410640000	12,871.20	16,944.60	4,073.40	31.65%	21,763.24	4,818.64	28.44%
23	150410610000	38,950.88	50,686.24	11,735.36	30.13%	67,730.04	17,043.80	33.63%
24	150411210000	41,323.00	53,416.72	12,093.72	29.27%	70,769.28	17,352.56	32.49%
25	150410590000	17,209.96	28,087.24	10,877.28	63.20%	37,333.92	9,246.68	32.92%
26	150411330000	37,162.80	41,723.52	4,560.72	12.27%	51,164.88	9,441.36	22.63%
27	150410980000	25,422.48	30,760.68	5,338.20	21.00%	42,003.76	11,243.08	36.55%
28	150412820000	18,353.24	24,223.40	5,870.16	31.98%	30,161.76	5,938.36	24.51%
29	150412570000	16,617.24	21,449.52	4,832.28	29.08%	26,638.92	5,189.40	24.19%
30	150413370000	10,411.04	14,319.52	3,908.48	37.54%	17,183.92	2,864.40	20.00%
31	150411410000	36,903.64	44,078.28	7,174.64	19.44%	56,784.56	12,706.28	28.83%
32	150413380000	23,744.76	31,726.64	7,981.88	33.62%	44,409.36	12,682.72	39.97%
33	150410960000	27,948.36	37,909.28	9,960.92	35.64%	46,250.76	8,341.48	22.00%
34	150412870000	22,688.28	27,437.48	4,749.20	20.93%	66,330.08	38,892.60	141.75%
35	150411620000	17,825.00	29,554.16	11,729.16	65.80%	39,405.96	9,851.80	33.33%
36	150413100000	21,577.24	25,787.04	4,209.80	19.51%	36,084.00	10,296.96	39.93%
37	150411740000	25,902.36	33,215.88	7,313.52	28.23%	46,172.64	12,956.76	39.01%
38	150412830000	26,981.16	35,213.52	8,232.36	30.51%	49,298.68	14,085.16	40.00%
39	150410230000	12,010.64	17,591.88	5,581.24	46.47%	23,457.08	5,865.20	33.34%
40	150411400000	41,887.20	50,046.40	8,159.20	19.48%	63,662.84	13,616.44	27.21%

LOT	TMK	2018 RPT	2019 RPT	2018-2019 INCREASE	% INCREASE	2020 RPT	2019-2020 INCREASE	% INCREASE
41	150410880000	21,094.88	27,965.72	6,870.84	32.57%	34,500.52	6,534.80	23.37%
42	150411710000	23,106.16	27,752.44	4,646.28	20.11%	38,285.00	10,532.56	37.95%
43	150411000000	40,876.60	45,558.84	4,682.24	11.45%	53,757.72	8,198.88	18.00%
44	150410190000	24,000.20	27,939.68	3,939.48	16.41%	38,024.60	10,084.92	36.10%
45	150410860000	18,768.64	25,830.44	7,061.80	37.63%	32,573.56	6,743.12	26.11%
46	150412950000	13,678.44	17,577.00	3,898.56	28.50%	22,186.08	4,609.08	26.22%
47	150410260000	19,515.12	26,301.64	6,786.52	34.78%	32,794.28	6,492.64	24.69%
48	150410940000	14,976.72	18,807.08	3,830.36	25.58%	23,613.32	4,806.24	25.56%
49	150411920000	12,698.84	16,412.64	3,713.80	29.25%	20,996.92	4,584.28	27.93%
50	150412480000	30,706.12	41,613.16	10,907.04	35.52%	50,375.00	8,761.84	21.06%
51	150410270000	43,268.56	52,572.28	9,303.72	21.50%	66,890.56	14,318.28	27.24%
52	150411190000	17,962.64	24,238.28	6,275.64	34.94%	30,342.80	6,104.52	25.19%
53	150413020000	14,726.24	20,500.92	5,774.68	39.21%	26,434.32	5,933.40	28.94%
54	150410460000	23,553.80	30,930.56	7,376.76	31.32%	37,709.64	6,779.08	21.92%
55	150410390000	28,093.44	36,454.76	8,361.32	29.76%	43,362.80	6,908.04	18.95%
56	150412680000	54,194.20	71,866.68	17,672.48	32.61%	94,065.16	22,198.48	30.89%
57	150411990000	32,729.80	36,810.64	4,080.84	12.47%	46,733.12	9,922.48	26.96%
58	150412900000	14,509.24	18,374.32	3,865.08	26.64%	22,959.84	4,585.52	24.96%
59	150412910000	14,219.08	17,956.44	3,737.36	26.28%	22,504.76	4,548.32	25.33%
60	150412880000	21,097.36	30,129.52	9,032.16	42.81%	37,521.16	7,391.64	24.53%
61	150412670000	26,653.80	37,625.32	10,971.52	41.16%	45,970.52	8,345.20	22.18%
62	150412980000	13,775.16	17,510.04	3,734.88	27.11%	22,090.60	4,580.56	26.16%
63	150413110000	10,912.00	15,345.00	4,433.00	40.63%	20,460.00	5,115.00	33.33%
64	150412940000	10,230.00	13,950.00	3,720.00	36.36%	18,600.00	4,650.00	33.33%
65	150412500000	7,406.52	10,380.04	2,973.52	40.15%	14,650.60	4,270.56	41.14%
66	150412510000	18,551.64	27,821.88	9,270.24	49.97%	35,633.88	7,812.00	28.08%
67	150413280000	25,901.12	31,965.96	6,064.84	23.42%	37,539.76	5,573.80	17.44%
68	150412520000	27,860.32	33,374.60	5,514.28	19.79%	44,792.52	11,417.92	34.21%
69	150413050000	10,552.40	15,865.80	5,313.40	50.35%	18,575.20	2,709.40	17.08%
70	150410970000	23,708.80	29,237.96	5,529.16	23.32%	40,815.84	11,577.88	39.60%
71	150410950000	13,258.08	19,414.68	6,156.60	46.44%	25,303.44	5,888.76	30.33%
72	150413420000	12,031.72	17,704.72	5,673.00	47.15%	21,222.60	3,517.88	19.87%
73	150413030000	54,794.36	69,437.52	14,643.16	26.72%	88,720.76	19,283.24	27.77%
74	150411280000	16,881.36	20,714.20	3,832.84	22.70%	25,293.52	4,579.32	22.11%
75	150410930000	DLNR	DLNR	N/A				
76	150413010000	12,290.88	18,164.76	5,873.88	47.79%	21,796.72	3,631.96	19.99%
77	150411980000	35,921.56	41,161.80	5,240.24	14.59%	51,846.88	10,685.08	25.96%
78	150412850000	16,122.48	26,002.80	9,880.32	61.28%	34,670.40	8,667.60	33.33%
79	150410910000	13,896.68	21,366.44	7,469.76	53.75%	28,435.68	7,069.24	33.09%
80	150411030000	87,064.12	129,485.76	42,421.64	48.72%	174,556.04	45,070.28	34.81%
81	150410250000	22,013.72	26,446.72	4,433.00	20.14%	33,323.76	6,877.04	26.00%
82	150410400000	21,396.20	25,359.24	3,963.04	18.52%	31,952.32	6,593.08	26.00%
83	150412620000	48,186.40	60,256.56	12,070.16	25.05%	77,493.80	17,237.24	28.61%
84	150412690000	35,809.96	42,623.76	6,813.80	19.03%	54,901.00	12,277.24	28.80%

LOT	TMK	2018 RPT	2019 RPT	2018-2019 INCREASE	% INCREASE	2020 RPT	2019-2020 INCREASE	% INCREASE
85	150412780000	14,085.16	20,326.08	6,240.92	44.31%	26,574.44	6,248.36	30.74%
86	150412560000	11,935.00	17,438.12	5,503.12	46.11%	20,925.00	3,486.88	20.00%
87	150412770000	43,541.36	51,685.68	8,144.32	18.70%	64,569.28	12,883.60	24.93%
88	150413390000	12,515.32	16,691.64	4,176.32	33.37%	20,658.40	3,966.76	23.76%
89	150412600000	69,299.88	94,289.60	24,989.72	36.06%	123,074.96	28,785.36	30.53%
90	150412750000	68,940.28	94,280.92	25,340.64	36.76%	123,247.32	28,966.40	30.72%
91	150411540000	27,076.64	31,109.12	4,032.48	14.89%	40,285.12	9,176.00	29.50%
92	150412700000	28,155.44	35,899.24	7,743.80	27.50%	49,421.44	13,522.20	37.67%
93	150412710000	31,035.96	40,060.68	9,024.72	29.08%	54,795.60	14,734.92	36.78%
94	150412720000	19,682.52	33,534.56	13,852.04	70.38%	36,510.56	2,976.00	8.87%
95	150411780000	46,714.52	59,151.72	12,437.20	26.62%	76,718.80	17,567.08	29.70%
96	150413150000	29,963.36	40,422.76	10,459.40	34.91%	56,521.68	16,098.92	39.83%
97	150411070000	52,471.84	80,110.20	27,638.36	52.67%	112,030.28	31,920.08	39.85%
98	150410340000	28,578.28	37,627.80	9,049.52	31.67%	45,452.20	7,824.40	20.79%
99	150413260000	28,208.76	40,758.80	12,550.04	44.49%	51,074.36	10,315.56	25.31%
100	150411530000	24,811.16	32,830.24	8,019.08	32.32%	40,075.56	7,245.32	22.07%
101	150410660000	20,665.84	31,978.36	11,312.52	54.74%	41,535.04	9,556.68	29.88%
102	150411570000	61,748.28	74,556.24	12,807.96	20.74%	84,657.28	10,101.04	13.55%
103	150412730000	29,714.12	39,506.40	9,792.28	32.95%	54,877.44	15,371.04	38.91%
104	150412990000	16,592.44	24,098.16	7,505.72	45.24%	31,126.48	7,028.32	29.17%
105	150412610000	22,974.72	28,129.40	5,154.68	22.44%	39,248.48	11,119.08	39.53%
106	150413400000	23,351.68	31,224.44	7,872.76	33.71%	38,189.52	6,965.08	22.31%
107	150413410000	14,185.60	21,104.80	6,919.20	48.78%	27,756.16	6,651.36	31.52%
108	150412740000	26,894.36	37,777.84	10,883.48	40.47%	46,767.84	8,990.00	23.80%
109	150410830000	26,314.04	34,925.84	8,611.80	32.73%	42,204.64	7,278.80	20.84%
110	150411720000	18,705.40	26,543.44	7,838.04	41.90%	33,633.76	7,090.32	26.71%
111	150413250000	40,158.64	49,888.92	9,730.28	24.23%	57,252.04	7,363.12	14.76%
112	150413190000	18,177.16	25,444.80	7,267.64	39.98%	32,189.16	6,744.36	26.51%
113	150410770000	38,019.64	55,362.28	17,342.64	45.61%	77,433.04	22,070.76	39.87%
					3733.01%			
Average for 111 Lots:					33.63%	29.14%		



SONNY'S SERVICE & REPAIR, INC.

February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

My name is Sonny Borja and I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. We have experienced real property tax increases ranging from 11.45% to 70.38% and averaging 33.63% for tax years 2018-2019, and tax increases ranging from 8.87% to 141.75% and averaging 29.14% for tax years 2019 – 2020. My small business had a tax increase of 39.98% in 2018-2019, and a tax increase of 26.51% in 2019-2020. I personally know of an unimproved lot with no structure, electricity, nor water that had tax increases of 22.44% in 2018-2019 and tax increases of 39.53% in 2019-2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Sonny Borja
Sonny's Service & Repair, Inc.



February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. For Lot 8 & 12 our real property tax bill has increased by 32% for tax year 2019-2020 and 28% for tax year 2020 -2021. This is a substantial increase that our business simply cannot afford.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City — no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

A handwritten signature in blue ink, appearing to read "Harold H. Yamada".

Harold H Yamada
Chief Financial Officer
Honolulu Disposal Service, Inc.
808-845-7581



COMMERCIAL ELECTRIC, INC.

1010 PAAPU STREET

HONOLULU, HI 96819

Phone: (808) 841-4595

Fax: (808) 842-0455

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, relating to Real Property Taxation for my property in the Sand Island Industrial Park. My property at TMK: 1-1-5-041-303-0000-002 has a property tax increase of 26.72% for the year 2018-2019 and an increase of 27.77% for the tax year 2019-2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks and no facility maintenance.

Bill 31 CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

Nick W. Teves, Jr.
President

NWT:sms



February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

Please accept this letter in strong support of Bill 31 CD1, relating to Real Property Taxation. We are a tenant of the Sand Island Industrial Park, lot number 91, assessor's tax parcel number 150411540000. In the two prior tax years, 2018-2019 and 2019-2020, real property taxes have respectively increased 14.89% and 29.50%, placing a significant and unexpected economic burden on our business.

Papé Material Handling, Inc. / Hawaiian Lift Truck currently employs 16 members (employees) at our location, and we are a family wage employer. We are proud of the fact that, notwithstanding these unprecedented times, we have thus far been able to preserve the employment of all of our members. While we recognize that the Honolulu City Council undoubtedly faces funding challenges given the current pandemic and prevailing demand for public services, the recent Real Property Tax increases assessed on our lot and business apportion us an undue and outsized burden and financial risk, while not appearing to provide any corresponding increase in neighborhood and community essential services.

Bill 31, CD1 will allow for reasonable annual increases in Real Property Taxes, while providing meaningful tax relief to business such as ours to allow us to continue to best serve our customers and community, and to continue to defend the employment of our members in these uncertain times. We respectfully request your consideration of these factors as you review the Bill.

Thank you for the opportunity to submit this letter in support of this important measure.

Best Regards,

A handwritten signature in blue ink, appearing to read "Mike Pati".

Mike Pati
General Manager
Papé Properties, Inc.

IMUA SALES & SERVICE Inc.
335 Hookela Place
Honolulu, HI 96819
PH: (808) 845-2579

Feb. 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Aloha Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

My name is Keith Souza and I operate my small business in Sand Island Industrial Park.

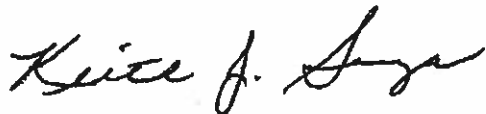
I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. For the periods on 2018-2019 and 2019-2020 there has been a staggering **45.24%** and **29.17%** increase respectively to our RPT just for our small business alone.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

We feel that Bill 31, CD1 will bring fairness and tax relief to us and all the struggling small businesses within the Industrial Park.

Mahalo for the opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith J. Souza". The signature is fluid and cursive, with the first name "Keith" being the most prominent part.

Keith J. Souza
Vice President



S & M SAKAMOTO, INC.

GENERAL CONTRACTORS

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CDI, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. Below shows our real property tax increases:

LOT	TAK	2018 RPT	2019 RPT	2018-2019 INCREASE	% INCREASE	2020 RPT	2019-2020 INCREASE	% INCREASE
58	150412900000	14,509.24	18,374.32	3,865.08	26.64%	22,959.8	4,585.52	24.96%

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City—no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CDI will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,
S & M Sakamoto, Inc.

Dale S. Yoneda
President

PLAS - TECH LTD.

Febraury 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu HI 96813

Dear Chairman Say and Members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation.

My business is one of 111 small businesses in the Sand Island Industrial Park struggling to survive during the pandemic and under the strains imposed with the real property tax increases of the past several years. Our 2018 tax was \$26,116.88; our 2019 tax was \$38,714.04, an increase of 48%. Our 2020 tax was \$48,042.56, another increase of 24%. When we asked the basis for the increase, we were told that it was based on "comps" non of which were ever identified and which we dare say do not exist.

Sand Island businesses receive few essential services from the city that are paid for with property taxes: the businesses developed the infrastructure and maintain all of the infrastructure improvements. We do not receive refuse pick up, bus service, road repaving, city parks, police monitoring, pothole repair, streetlights, tree trimming, flood control systems. All of those services are paid for by the tenants ourselves. Our property remains vulnerable to flood, tsunami, and is isolated by only one way in and one way out in event of an emergency. We are adjacent to the largest sewage treatment plant on O'ahu.

Bill 31 CD1 will begin to return fairness and tax relief to struggling small businesses that provide employment for approximately 3,000 persons. Please enact this measure.



Nancy A Rowe
President



Economy Plumbing & Sheet Metal, Inc.
dba ECONOMY PLUMBING & AIR CONDITIONING
1029 Ulupono Street Honolulu, Hawaii 96819-4334
Phone: (808) 842-5100 Fax: (808) 848-2703 License #ABC-318

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation, Sand Island Industrial Park. Our real property tax on our lot has increased 54% in the last 2 years which is much higher than nearby properties outside of Sand Island. The average increase on other Sand Island lots have averaged 33.63% in tax year 2018-2019 and 29.14% for tax years 2019-2020.

These significant high tax increases are levied on small businesses that receive little or no essential services from the City. We receive no refuse or recycling pickup, no bus service, no road paving, no city parks, and no facilities maintenance.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who receive little or no City services and who are struggling to survive these unprecedented times impacted by COVID.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses of Sand Island.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

Kent Matsuzaki
President



Lic.# BC-29266

1006 Puuwal St., Honolulu, Hawaii 96819

Ph: 841-1411 Fax: 841-1433

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. As a small business owner in the Sand Island Industrial Park I have had significant tax increases the past several years. The attached listing shows real property tax increases for Lot 57 at 12.47% for tax years 2018 – 2019. In addition, the listing shows real property tax increases ranging 26.96% for tax years 2019 – 2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely

A handwritten signature in blue ink that reads 'James Striker'.

James Striker
Director & Owner of Lot 57
Sand Island Business Association

LICENSED • INSURED

BC-14567



"AWESOME"

Ikaika Builders, Inc.

General Contractor

99-1240 Halawa Heights Road

Aiea, Hawaii 96701

847-0000 (BUS) / 842-3707 (FAX)

Email: lkalkabuilders@hawaii.rr.com and lkalkabldrs@yahoo.com

Residential & Commercial

(808) 847-0000

1 February 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Aloha Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

We are J and April Carvalho, owners and operators of Ikaika Builders, Inc., a small construction company in Sand Island Industrial Park.

We are writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years.

Our lot, #55, saw a 29.76% increase (\$8,361) from years 2018 to 2019. Proceeded then by another 18.95% increase (\$6,908) from 2019 to 2020. Our current tax is \$43,362.80. Ikaika Builders' net annual income barely covers this.

In addition to this unfair increase, Lot 55 has the unique issue of a forced Sewer Easement on its property that restricts one third of its usage. The Sewer Easement runs the length of the property from front to back, 25' x 200' (5,000 sq. ft.). Only about 10,000 sq. ft. is actually usable, yet we are assessed for the entire lot of 15,378 sq. ft. This was contested in the past to the Real Property Tax.

We have been in business for over 30 years and in Sand Island Industrial Park for most of that time. Over the last years, our Real Property Tax has increased by ludicrous amounts that it has become an excessive burden to pay and a challenge to keep our company afloat. Besides having to pay the high tax, we get no services from the City that this is supposed to be paying for.

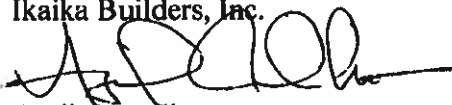
It is difficult to understand and accept the City's real property tax position as SIBA tenants do not receive the same services provided by the City to other areas – namely, the areas in which the City's comparable properties are located. The City services that the SIBA tenants do not receive include, but are not limited to, refuse pick up, recycling pick up, bus service, road repaving, city parks, regular police monitoring, and facilities maintenance (e.g., repairs to potholes, streetlights, traffic signs, or sidewalks; tree trimming; sidewalk landscaping or flood control systems).

Ikaika Builders, Inc.
Sand Island Industrial Park – Real Property Taxation
1 February 2021

Bill 31 CD1, Relating to Real Property Taxation, will bring fairness and tax relief to SIBA tenants, many, like us, who are small businesses that cannot afford to pay the higher real property taxes.

Mahalo for the opportunity to testify on this important matter of tax relief.

Sincerely,
Ikaika Builders, Inc.

A handwritten signature in black ink, appearing to read 'April Carvalho', with a long horizontal flourish extending to the right.

April Carvalho
Vice President / Secretary

ALFRED I. CASTILLO, LLC

P.O. BOX 17516 ♦ HONOLULU, HI 96817

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing to express my support of Bill 31 CD1, Relating to Real Property Taxation. Located in Sand Island Industrial Park, my business and a little over 100 others have experienced a significant increase in our real property taxes over the past several years. My business alone has seen its RPT increase 24.33% from \$105,197.88 in 2018 to \$130,791.48 in 2019 and again by 22.16% from \$130,791.48 to \$159,775.24 in 2020.

As a business located in Sand Island Industrial Park, we receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance. To my knowledge, over the past several years, there has been no new City services brought to the Sand Island Industrial Park area, thus it is difficult to understand why our RPT would increase so significantly.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes and receive little or no essential services from the City.

Thank you for the opportunity to testify in support of this important measure of tax relief. This will help my small business and countless of others get through these unprecedented economic times.

Sincerely,



Alfred Castillo
President
Alfred I. Castillo, LLC

CTK Development, Inc.

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee:

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. For Lot 7 & 14 our real property tax bill has increased by 35% for tax year 2019-2020 and 35% for tax year 2020-2021. This is a substantial increase that our business simply cannot afford.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City — no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Landon Kaneshiro
Vice President
CTK Development, Inc.
808-845-7581

HAST PROPERTIES, LLC

1010 PAAPU STREET

HONOLULU, HI 96819

Phone: (808) 841-4595

Fax: (808) 842-0455

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, relating to Real Property Taxation for my property in the Sand Island Industrial Park. My property at TMK: 1-1-5-041-301-0000-002 has a property tax increase of 47.79% for the year 2018-2019 and an increase of 19.99% for the tax year 2019-2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks and no facility maintenance.

Bill 31 CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Helene K. Teves

Owner

HKT:sms



BMK CONSTRUCTION LLC

Bringing Craftsmanship, Natural Beauty
and Partnerships to Life

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

My name is Igor Moka and I operate my small business in Sand Island Industrial Park. I am writing in strong support of Bill 31 CD1, relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases over the past several years. My property tax has increased from \$40,876.60 in 2018 to \$45,558.84 in 2019, an increase of \$4,682.24 or 11.45%. In 2020 it increased even further to \$53,757.72 which was an \$8,198.88 or 18% increase.

It is difficult to understand the City's desire to extract these exorbitant RPT increases from small businesses, such as mine, who are struggling to survive the current unprecedented economic challenges, which will continue into the foreseeable future. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pick up, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to continue to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

Igor Moka
Member
BMK Construction LLC

**Honolulu Container
Sales & Rental**

A Division of Pine Enterprises, Inc.

February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, "Real Property Taxation - Providing real property tax relief with respect to certain real property."

In 1992, the Sand Island Business Association (SIBA), agreed to develop Sand Island, which included development of the infrastructure and maintenance of all infrastructure improvements. SIBA tenants do not receive the same services provided by the City to other areas – namely, the areas in which the City's comparable properties are located. The City services that the SIBA tenants do not receive include, but are not limited to, refuse pick up, recycling pick up, bus service, road repaving, city parks, regular police monitoring, and facilities maintenance (e.g., repairs to potholes, streetlights, traffic signs, or sidewalks; tree trimming; sidewalk landscaping or flood control systems).

As a small business owner and longtime tenant of the Sand Island Business Association, we've sustained two consecutive years of unfairly high property tax increases. In 2019, our business paid \$33,215.88 in property taxes which represented a 28% increase over our 2018 tax assessment of \$25,902.36. In 2020, our business paid \$46,172.64 in property taxes which represented a 39% increase over our 2019 tax assessment.

If we are not receiving any of these City services, how can the City justify the 30-40% annual real property tax increases that we've been experiencing?

As a SIBA business tenant that already pays for much of those services through our monthly assessment, paying these enormous property tax hikes will surely lead to the demise of our business. In the past year, the COVID-19 Pandemic has negatively impacted our business and the capping of the annual property valuation increases to 5% will go a long way to keeping our business viable.

Thank you for your consideration of Bill 31 CD1 which would help our business reign in our expenses during these unprecedentedly difficult economic times.

Sincerely,

Dan Kinoshita

Pine Enterprises, Inc.
1051 Mikole Street
Honolulu, HI 96819



Honolulu Recovery Systems
Preserving Hawaii's Resources

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. For Lot 95A & 102 our real property tax bill has increased by 23% for tax year 2019-2020 and 21% for tax year 2020 -2021. This is a substantial increase that our business cannot afford during these trying times.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City — no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

Jeivin DeCosta
General Manager
Honolulu Recovery Systems, Inc.
jelvindecosta@oahuwaste.com
808-841-3179

MITSUMAGA CONSTRUCTION, INCORPORATED

General Contractor

License No. ABC-12611

1035 Mikole Street • Honolulu, Hawaii 96819

Telephone: (808) 841-3446 • Fax: (808) 841-3447 • E-Mail: admin@mitsconhi.com

February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. Our real property tax increased 20.11% for tax years 2018 – 2019 and our real property tax increased 37.95% for tax years 2019 – 2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pick up, no bus service, no road paving, no city parks and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes and receive little or no essential services from the City.

Thank you for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

MITSUMAGA CONSTRUCTION, INC.



Glenn M. Okino
President

GMO:cma



288 Mokauea St. Honolulu, HI 96819 • (808) 841-7581 • FAX (808) 842-7012

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

My name is Scott M. Nakai, and I am 1 of the 111 small businesses owners that operate out of Sand Island Industrial Park. I am writing in strong support of Bill 31 CD1, which relates to real property taxation. The past several years, I have seen significant real property tax increases. I have had a 50.35% increase from 2018 to 2019, and then another 17.08% increase from 2019 to 2020, increasing my real property tax from \$10,552.40 to \$18,575.20.

It is difficult to understand the City's justification for making such steep increases on small businesses that are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City. We have no refuse or recycling pickup, no bus service, no road paving and no city parks or facilities maintenance.

I hope you will support Bill 31 CD1 which I believe will bring fairness and tax relief to the struggling small businesses that cannot afford to pay the higher real property taxes. Mahalo for this opportunity to testify and show my support of this important measure of tax relief for small businesses.

Sincerely,

Scott M. Nakai, President/Owner
M. NAKAI REPAIR SERVICE, LTD.



1200 Sand Island Parkway
Honolulu, Hawaii 96819

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. As a small business with only fifty employees, an increase of 34% year over year from 2018-2019, followed by *another* increase of nearly 20% from 2019-2020 is just devastating coupled with the unprecedented impact of the COVID-19 pandemic. With the economy in shambles and no definite end to the government-imposed restrictions in sight, small businesses like ours are really hurting, this tax increase only adds insult to injury. We are baffled as to why the sudden massive increases in Real Property taxes, especially in the Sand Island industrial area which receives little to no City services.

Wong's Meat Market is a family owned third generation run local business, we humbly ask your support in favor of Bill 31 CD1, so that the future generations have a chance and an opportunity to sustain our local families and businesses going forward.

Sincerely,

A handwritten signature in black ink that reads "Christopher Wong". The signature is fluid and cursive.

Christopher Wong
Vice President



Water Resources International, Inc.

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

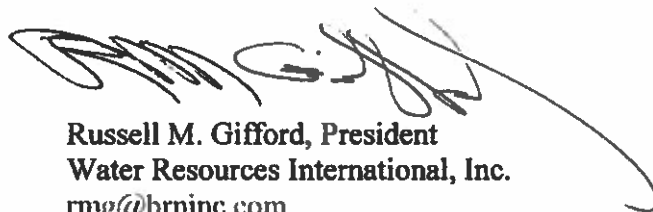
I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. As one of the initial tenants of Sand Island Business Association, our small business has and is struggling to survive with real property tax bill increases of approximately 30-40 percent in recent years.

Our real property tax increased \$10,459.40, 34.91% in 2018 – 2019 and increased \$16,098.92, 39.83% in 2019 - 2020.

Bill 31 CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes and receive very little essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Russell M. Gifford, President
Water Resources International, Inc.
rmg@wrninc.com
(808) 531-8422



IDEAL CONSTRUCTION, INC.

1038 ULUPONO ST., SAND ISLAND
HONOLULU, HAWAII 96819
TELEPHONE: (808) 848-0502
FAX: (808) 842-7010

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

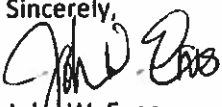
Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Ideal Construction, Inc. is a small family-owned business located in the Sand Island Industrial Park. For the past several years we have had our real property tax increase yearly. For the tax years 2018-2019, our tax rate went from \$41,323 to \$53,416.72 for an increase of 29.27%. For the following tax year, 2019-2020, our real property tax increased an additional 32.49%.

This increase weighs very heavily on small businesses and it is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

John W. Enos
Vice President
Ideal Construction, Inc.



February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii
96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. For Lot 80 & 81 our real property tax bill has increased by 43% for tax year 2019-2020 and 33% for tax year 2020-2021. This is a substantial increase that our business cannot afford during these trying times.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City, for example, no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

A handwritten signature in blue ink, appearing to read "Terry Telfer", is written over a horizontal line.

Terry Telfer
Reynolds Recycling, Inc.
P.O. Box 29639
Honolulu, HI 96820
ttelfer@reynoldsrecycling.com
(808) 487-2802

Mikole Sales & Service LLC

1010 PAAPU STREET
HONOLULU, HI 96819

Phone: (808) 841-4595 Fax: (808) 842-0455

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, relating to Real Property Taxation for my property in the Sand Island Industrial Park. My property at TMK: 1-1-5-041-064-0000-002 has a property tax increase of 35.52% for the year 2018-2019 and an increase of 21.06% for the tax year 2019-2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks and no facility maintenance.

Bill 31 CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Tia K. Fergus
Owner

TKF:sms

LK Takamori, Inc.
1028 Mikole Street
Honolulu, Hawaii 96819
TMK 150412950000
Lot 46
Lic. #BC-7816

February 2, 2021

The Honorable Calvin Say,
Chair Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the budget committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses, who have endured significant real property tax increases the past several years. Our real property tax increased from 13,678.44 to 17,577.00, a 28.50% increase, in 2018-2019. In 2019-2020, our RPT went up to 22,186.08, which was a 26.22% increase.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses, who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to our struggling small business that cannot afford to pay the higher real property taxes and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Theodore S. Takamori
President/Owner
LK Takamori, Inc.

OCEAN SEAFOODS

DATE: 02/01/21

To: The Honorable Calvin Day, Chair, Budget Committee,
Honolulu City Council, Honolulu, HI 96813


RE: Bill 31 201 Real Property Taxation, Sand Island and Park

We strongly support Passage of the above bill as we don't receive any city services, such as, maintenance of our roads, garbage pickups, fire service, etc.

It is therefore "unfair" that our real property taxes (due to increases in Property Valuation) is increased year after year.

Your sincere support for passage of this "Bill" would be greatly appreciated for survival of "Small Businesses".

1068 PU'UWAI STREET
HONOLULU, HAWAII 96819
Ph: (808) 841-3172
Fax: (808) 841-7410

Sincerely,


(Marc) Marc Lane Lum
Vice President



ARAKAKI FIVE-0 LIMITED PARTNERSHIP

Mailing Address: P.O. Box 17790, Honolulu, Hawaii 96817
Street Address: 1029 Puuwai Street, Honolulu, Hawaii 96819
Phone No. (808) 841-3327 Fax No. (808) 842-7682

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

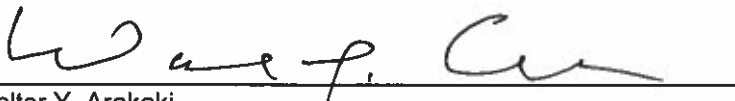
I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. The attached listing shows our real property tax increased to 21.50% for tax year 2018-2019. In addition, the listing shows our real property tax increased from 21.50% to 27.24% for tax year 2019-2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small business who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City: no refuse or recycling pickup, no bus service, no road repaving, no city parks and no facilities maintenance.

Bill 31 CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Walter Y. Arakaki
General Partner
Arakaki Five-O Limited Partnership



JAYAR CONSTRUCTION, INC.

1176 Sand Island Parkway ▼ Honolulu, Hawaii 96819-4346

Tel (808) 843-0500 ▼ Fax (808) 843-0067

Contractor's License ABC-14156

February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

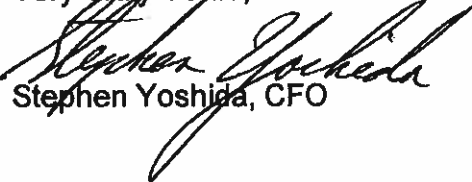
I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Our company, Jayar Construction, Inc. is a locally owned company that has been in business for over 34 years. We have an office at Sand Island Industrial Park which has experienced significant real property tax increases the past several years. For the tax years 2018-2019 our assessment increased 40.16% and for the years 2019-2020 it increased another 25.78%. These significant tax increases have had a detrimental effect on our operations.

It is difficult to understand the City's desire to levy these huge Property Tax increases on small businesses that are struggling to survive, especially in these unprecedented times. Moreover, we along with the other tenants at Sand Island Industrial Park receive little essential services from the City. Our monthly dues to the Sand Island Business Association covers road and sidewalk maintenance, common area maintenance, and security. There is no refuse or recycling collection by the City, no bus service, and no facility maintenance done by the City.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford the significantly higher real property taxes while receiving little or no City services.

Mahalo for this opportunity to testify in support of this important measure to relieve taxes for struggling small businesses.

Very Truly Yours,



Stephen Yoshida, CFO

COMMERCIAL PLUMBING PROPERTIES, LLC

1812 Colburn Street, Honolulu, HI 96819-3245
License C-13503
Phone (808) 845-4112 • FAX (808) 847-1865

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero and members of the Budget Committee

We are writing in support of Bill 31 CD1, relating to Real Property Taxation. We are the owners of Lot 41 which has had to endure real property tax increases of 32.57% and 23.37% over the last couple of years. In addition, the current economic situation has not made things any easier.

We humbly ask for your consideration of Bill 31 CD1 so that the numerous struggling small businesses are treated fairly and are offered some sort of tax relief during these unprecedented times.

Thank you for the opportunity to testify in support of tax relief for small businesses.

Sincerely,



Randal Hiraki
President



AUTO RECYCLING CORP.

1045 MAKEPONO ST.
HONOLULU, HI 96819

February 02, 2021

THE HONORABLE CALVIN SAY, CHAIR
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, relating to Real Property Taxation. Auto Recycling Corporation is one of the 111 small businesses who have endured significant real property tax increases the past several years.

Our Lot#9 had a 32.5% increase for the year 2019-2020. We are struggling to survive these unprecedented economic times & find it difficult to understand the City's desire to extract these huge RPT increases, when we receive very little or no essential services from the City - no refuse or recycling services, no bus service, no road repaving and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to us and cannot afford to pay the higher real property taxes.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small business.

Sincerely,

Chad Ajimine
President
AUTO RECYCLING CORPORATION

CK ROOFING

February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

My name is Keith Lee and I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. We have experienced real property tax increases ranging from 11.45% to 70.38% and averaging 33.63% for tax years 2018-2019, and tax increases ranging from 8.87% to 141.75% and averaging 29.14% for tax years 2019 – 2020. My small business had a tax increase of 37.54% in 2018-2019, and a tax increase of 20.00% in 2019-2020.

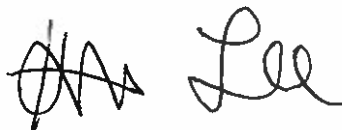
It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

Keith Lee
CK Roofing



1076 Sand Island Pkwy
Honolulu, HI 96819

PHONE (808) 841-3535
FAX (808) 394-0460
EMAIL ckroofinghi@gmail.com
WEB SITE Ckroofinghi.com



Green Thumb INCORPORATED

C-1683



February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero and members of the Budget Committee,

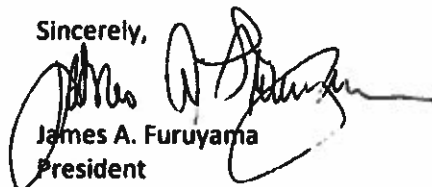
I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation, Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. We have an increase of 20.79% increase for period 2019.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of the important measure of tax relief for small businesses.

Sincerely,



James A. Furuyama
President

United Tire & Recapping Co., Ltd.

Specialize in Recapping & Repairing
Heavy Equipment, Industrial & Truck Tires
Bandag Retreads • Bridgestone, Goodyear, Michelin
24 Hour Road Service

February 2, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in support of Bill 31 CD1, relating to Real Property Taxation. Over the past several years I have experienced a remarkable tax increase for my property in Sand Island Industrial Park. I have endured an increase upwards of 20% to 40%.

Sand Island Industrial Park receives little to no essential services from the City which makes it difficult to comprehend the huge Real Property Tax increases. As a small business we would like to keep our employees working so they are able to support themselves as well as their families. With the rising cost of Property Taxes as well as other cost to our business we struggle in these unpredictable economic times. Bill31, CD1 will bring aid and fairness to my business as well as the other tenants in the Sand Island Industrial Park.

Thank you for giving me the opportunity to testify in support of this tax relief for my business.

Thank you,



Scott Obara
Owner

United Tire & Recapping Co., Ltd.



1052 Ulupono Street
Honolulu, HI 96819
Awning Contractors License # CL-23241
T: 808-848-0888
F: 808-847-3893
www.tropicaljs.com

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, HI 96813

Dear Chair Say, Vice-Chair Cordero and members of the budget committee,

I am writing in strong support of Bill 31 CD1, relating to real property taxation. Tropical J's, Inc. is one of 111 small businesses within Sand Island Industrial Park. We are a manufacturer of umbrellas, awnings and canopies and employ 25 full time workers.

Tropical J's furloughed most workers in March 2020 and brought all 25 workers back full time in April 2020.

We struggle to keep all employees gainfully employed and have not implemented wage cuts even though our customer base has dwindled dramatically.

The real property tax on our property is scheduled to increase 22.63%.

As I drive around our beautiful city, I see so many businesses shuttered. I believe that they're closed due to lack of business. I can only imagine how many more businesses will be unable to burden the rising property tax and what this domino effect will pertain to employee layoff and business closures.

I humbly ask that the committee take a long term view on the raising of our property taxes and the catastrophic ramifications this will cause our city. Businesses need relief; not more burdens.

Please contact me at 8088480888 if you have any questions.

Aloha,


Jeri Barnes
President
Tropical J's, Inc.

February 2, 2021

Via Facsimile No. 768-3826

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Re: Testimony submitted on behalf of VIMM, LLC in support of Bill 31CD1

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee:

Please allow me to introduce myself; I am a local attorney and I represent and handle property management matters on behalf of VIMM, LLC ("VIMM"), the Sublessee of Lot 84 in the Sand Island Park Subdivision, TMK 150412690000. I submit this letter on VIMM's behalf in strong support of Bill 31CD1, Relating to Real Property Taxation. VIMM is the successor to A-1 Corporation which is one of 111 small businesses that have endured significant real property tax increases the past several years. VIMM's RPT increased 19.03% from 2018 to 2019, and 28.80% from 2019 to 2020.

The amount of the increases is substantial and does not appear to be commensurate to overall real property valuations over time with other categories of property usage. It would appear that an effort has been made to have industrial properties, perhaps in the Sand Island area, bear a larger burden of the City's need for revenues. However, such would appear unfair as the SIBA businesses receive little or no essential services from the City - no refuse or recycling pickup, no bus service, no road repaving, no city parks or schools, and no facilities maintenance.

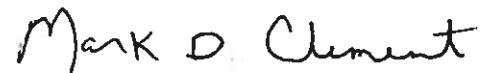
Bill 31, CD1 is a warranted first step to bring fairness and tax relief to small businesses facing the same economic challenges as other property owners which make it difficult to afford to pay the higher property taxes, due to assessments, while receiving little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
February 2, 2021
Page 2

Kindest regards,

LAW OFFICE OF MARK D. CLEMENT

A handwritten signature in black ink that reads "Mark D. Clement". The signature is written in a cursive, flowing style.

Mark D. Clement

MDC:

F. RONDUEN WELDING, INC.

P.O. Box 31267

Honolulu, Hawaii 96820-1267

Phone: (808) 841-1900

Licensed Contractor No. C14767

February 2, 2021

**To : Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813**

**Re : BILL 31 CD 1
Real Property Taxation**

To Whom It May Concern:

I am writing to you with regards to real Property Tax Bill 31 CD1.

We are a small business owner and with the present economic situation that we are facing due to the pandemic and economic uncertainties, business like us got hit badly and currently struggling. In short, we faced a big change in terms of income/revenues.

With this reason, I strongly support Bill 31 CD1 to bring fairness to the struggling community of small business like us that can't afford this high Property Tax. Secondly, we own a leasehold property and not fee simple thus, much lower taxes must be applied.

Thank you for giving us a chance to voice out our opinion and testify to this Bill 31 CD1.

Mahalo,



**FLORAMANTE B. RONDUEN
President**

**KE Properties LLC
P.O. Box 31289
Honolulu, HI 96820**

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. The attached listing shows real property tax increases ranging from 11.45% to 70.38% and averaging 33.63% for the tax years 2018-2019. In addition, the listing shows real property tax increases ranging from 8.87% to 141.85% and averaging 29.14% for the tax years 2019-2020. Our particular real property tax for Sand Island Lot 83 increased 25.05% in the 2018-2019 years and increased again 28.61% in the 2019-2020 years.

It is difficult to understand the City's desire to extract these huge real property tax increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City, such as no refuse or recycling, pickup or not bus service, no road maintenance, no city parks and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes and receive little or no essential services from the City.

Thank you for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Dennis Okazaki, Its President
KE Properties LLC
1162 Mikole Street
Honolulu, HI 96819
Dokazaki@kogaeng.com
808 845 7829 ext. 304



February 1, 2021

The Honorable Calvin Say,
Chair Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and Members of the Budget Committee,

I am writing in strong support of Bill 31 CDI, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. The attached listing shows real property tax increases ranging from 11.45% to 70.38% and averaging 33.63% for tax years 2018-2019. In addition, the listing shows real property tax increases ranging from 8.87% to 141.75% and averaging 29.14% for tax years 2019- 2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City - no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CDI will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Glenn Y. Ushio".

Glenn Y. Ushio
President
TOMCO CORP.

AKIRA YAMAMOTO PAINTING, INC.

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation, Sand Island Industrial Park is of 111 small businesses who have endured significant tax increases ranging from 11.45% to 70.38% and averaging 33.63% for tax years 2018-2019. In addition, the listing shows real property tax increases ranging from 8.87% to 141.75% and averaging 29.14% for tax years 2019-2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City-no refuse or recycling pickup, no bus service, no road paving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



Douglas Yamamoto
President

ACE TOWING SERVICE

1040 Makepono Street | Honolulu, Hawaii 96819

Ph: 847-7811

February 1, 2021

The Honorable Calvin Say, Chair
Budget Committee
Honolulu City Council
Honolulu, Hawaii 96813

Dear Chair Say, Vice-Chair Cordero, and members of the Budget Committee,

I am writing in strong support of Bill 31 CD1, Relating to Real Property Taxation. Sand Island Industrial Park is comprised of 111 small businesses who have endured significant real property tax increases the past several years. The attached listing shows real property tax increases ranging from 11.45% to 70.38% and averaging 33.63% for tax years 2018-2019. In addition, the listing shows real property tax increases ranging from 8.87% to 141.75% and averaging 29.14% for tax years 2019 – 2020.

It is difficult to understand the City's desire to extract these huge RPT increases from small businesses who are struggling to survive these unprecedented economic times. Additionally, these significant tax increases are levied on small businesses that receive little or no essential services from the City – no refuse or recycling pickup, no bus service, no road repaving, no city parks, and no facilities maintenance.

Bill 31, CD1 will bring fairness and tax relief to struggling small businesses that cannot afford to pay the higher real property taxes, and receive little or no essential services from the City.

Mahalo for this opportunity to testify in strong support of this important measure of tax relief for small businesses.

Sincerely,



President