



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII 96813-3077

OAHU REAL PROPERTY TAX ADVISORY COMMISSION

Commissioners:
Robert Mould, *Chair*
Winston Wong, *Vice-Chair*
Tracy Bean
Jack Legal
James Peters
Calvin Foo Pham
Kenna StormoGipson

<https://www.honolulucitycouncil.org/oahu-real-property-tax-advisory-commission>

DIGITAL SUMMARY

2021 OAHU REAL PROPERTY TAX ADVISORY COMMISSION
Meeting: **Tuesday, February 22, 2022 at 2:00 P.M.**
Honolulu Hale, Conference Room 101 and virtually via WebEx
<https://youtu.be/Dwi08t1VRSw>

I. CALL TO ORDER

The thirteenth meeting of the 2021 Oahu Real Property Tax Advisory Commission ("ORPTAC") was called to order at 2:00 p.m. by ORPTAC Chair, Robert "Rocky" Mould.

II. ROLL CALL

Quorum present. Commissioner James "Aki" Peters was present in-person at the meeting; Chair Mould, Vice-Chair Wong and Commissioners Jack Legal and Tracy Bean were present virtually via WebEx. Commissioners Calvin "Foo" Pham and Kenna StormoGipson were excused.

Commission Aide George White from the Office of Council Services was present in-person.

III. ORAL TESTIMONY

At 2:03 p.m., Doug Rinehart provided testimony regarding the homeowner's exemption and rates. Vice-Chair Wong and Commissioner Legal asked questions of Mr. Rinehart and sought clarification regarding his testimony.

At 2:11 p.m., Meylysa Duldulao provided testimony regarding the homeowner's exemption. Commissioner Legal asked questions of Ms. Duldulao.

At 2:17 p.m., Mr. Rinehart provided additional testimony regarding the exemption for non-profit organizations.

At 2:18 p.m., there being no further testifiers, testimony was closed.

IV. CREDITS & EXEMPTIONS SUBCOMMITTEE REPORT & RECOMMENDATIONS

At 2:19 p.m., Vice-Chair Wong provided an update regarding the Subcommittee's Report & Recommendations, which remain substantially unchanged from the Commission's prior meeting on February 7, 2022. Any changes are as noted in the Subcommittee's Revised Report.

V. DISCUSSION

At 2:21 p.m., Commission Aide White reviewed each exemption with the Commission to determine which recommendation(s) Commissioners wished to discuss further.

At 2:31 p.m., Chair Mould re-opened testimony without objection, and Mr. Will Tungol provided testimony to the Commission regarding recent real property assessments. Vice-Chair Wong followed-up with Mr. Tungol with a question.

At 2:38 p.m., Stefanie Sakamoto on behalf of the Hawaii Credit Union League stood on their written testimony.

At 2:38 p.m., Commission Aide White continued reviewing each exemption with the Commission to determine which recommendation(s) Commissioners wished to discuss further.

At 2:48 p.m., Commission Aide White reviewed the list of exemptions that the Commission indicated they wished to discuss further: 10.4 (homeowners); 10.8 (impaired sight/hearing); 10.19 (property of U.S. leased under the National Housing Act); 10.22 (historic residential); 10.30 (historic commercial); 10.24 (credit unions); 10.31 (agricultural improvements); and 10.33 (for-profit child care).

At 2:49 p.m., Commission Aide White reviewed the list of exemptions that the Commission indicated no further discussion was necessary related to the recommendations of the Subcommittee:

Sections 10.6 (disabled veterans); 10.7 (leprosy); 10.9 (nonprofit medical hospital indemnity association); 10.10 (charitable purposes); 10.12 (crop shelters); 10.13 (dedicated urban lands); 10.15 (alternate energy); 10.17 (public property); 10.20 (low-income rental housing); 10.23 (other exemptions); 10.25 (slaughterhouses); 10.26 (qualifying construction work); 10.27 (public service); 10.28 (low-income rental housing on Hawaiian Home Lands); 10.29 (nonprofit organization thrift shops); 10.32 (Kuleana land); 10.34 (Kakaako industrial zone); 10.36 (affordable rental housing); and 10.37 (during construction work for and marketing of affordable rental housing).

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At 2:50 p.m., Commissioner Pham joined the meeting virtually via WebEx.

At 2:51 p.m., Chair Mould solicited discussion, there was none, then sought a motion to approve by unanimous consent to accept the recommendations of the Subcommittee that were identified as needing no further discussion by the Commission. Commissioner Legal so moved and Vice-Chair Wong seconded. There were no objections and there was unanimous consent. The Subcommittee's recommendations related to exemptions under ROH Sections:

10.6 (disabled veterans); 10.7 (leprosy); 10.9 (nonprofit medical hospital indemnity association); 10.10 (charitable purposes); 10.12 (crop shelters); 10.13 (dedicated urban lands); 10.15 (alternate energy); 10.17 (public property); 10.20 (low-income rental housing); 10.23 (other exemptions); 10.25 (slaughterhouses); 10.26 (qualifying construction work); 10.27 (public service); 10.28 (low-income rental housing on Hawaiian Home Lands); 10.29 (nonprofit organization thrift shops); 10.32 (Kuleana land); 10.34 (Kakaako industrial zone); 10.36 (affordable rental housing); and 10.37 (during construction work for and marketing of affordable rental housing),

were adopted.

At 2:52 p.m., Chair Mould opened discussion to the remaining recommendations.

At 2:54 p.m., Commissioner Bean sought clarification regarding exemption under ROH Section 10.8 (impaired sight/hearing) and discussion was had amongst the Commissioners.

At 3:05 p.m., Commissioner Legal moved to adopt the recommendation of the Subcommittee regarding the exemption under ROH Section 10.8 (impaired sight/hearing), Commissioner Peters seconded. There was no further discussion. Chair Mould noted there being no objections, there was unanimous consent and the recommendation was adopted.

At 3:06 p.m., Commissioner Bean discussed two concerns she had regarding exemption under ROH Section 10.19 (property of U.S. leased under the National Housing Act), discussion was had amongst the Commissioners. Commissioner Bean sought clarification as to any relevant data or quantification of the exemption from Administrator Takara and RPAD, which will be followed-up on in writing.

At 3:15 p.m., Chair Mould recommended deferral of 10.19 (property of U.S. leased under the National Housing Act) for further discussion.

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At 3:16 p.m., Commissioners discussed exemptions 10.22 (historic residential) and 10.30 (historic commercial).

At 3:24 p.m., Chair Mould recommended and discussed deferral of 10.22 (historic residential) and 10.30 (historic commercial) for further discussion with Commissioners.

At 3:26 p.m., Commissioner Legal moved to adopt the recommendations of the Subcommittee regarding exemption 10.22 (historic residential) and 10.30 (historic commercial), subject to additional discussion in the future should Commissioners or the Subcommittee so desire. Vice-Chair Wong seconded. There was no further discussion. Chair Mould noted there being no objections, there was unanimous consent and the recommendations were adopted.

At 3:28 p.m., Commissioners discussed exemption 10.24 (credit unions) briefly.

At 3:29 p.m., Chair Mould recommended deferral of 10.24 (credit unions) for further discussion, no objection.

At 3:29 p.m., Commissioners acknowledged exemption 10.4 (homeowners), and Chair Mould shared the varied views on this, noting that there appeared to be agreement to take action on this matter, but the question was how. Chair Mould recommended deferral of the recommendation related to exemption 10.4 (homeowners) for further discussion, no objection.

At 3:31 p.m., Commissioner Bean opened discussion on exemption 10.31 (agricultural improvements) with fellow Commissioners. Administrator Takara indicated that RPAD could follow-up on any particular data related to this exemption.

At 3:34 p.m., Chair Mould recommended deferral of 10.31 (agricultural improvements) for further discussion, no objection.

At 3:35 p.m., the Commissioners discussed exemption 10.33 (for-profit child care).

At 3:44 p.m., Chair Mould recommended deferral of 10.33 (for-profit child care) for further discussion, no objection. Commission Aide White noted the exemption matters that were deferred for further discussion:

Sections 10.4 (homeowners); 10.19 (property of U.S. leased under National Housing Act); 10.24 (credit unions); 10.31 (agricultural improvements); and 10.33 (for-profit child care).

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At 3:45 p.m., Chair Mould opened discussion on to the remaining objectives and timeline of the Commission.

At 3:51 p.m., Commission Aide White provided an update on real property tax related bills pending before the Council.

VI. ANNOUNCEMENTS

None.

VII. SCHEDULING OF NEXT MEETING

The next meeting of the Commission will be Tuesday, March 15, 2022 at 2:00 p.m.

VIII. ADJOURNMENT

Chair Mould adjourned the meeting at 4:02 p.m.