



A BILL FOR AN ORDINANCE

RELATING TO THE MINIMUM REAL PROPERTY TAX.

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

SECTION 1. Purpose. The purpose of this ordinance is to amend the minimum real property tax.

SECTION 2. Section 8-11.1, Revised Ordinances of Honolulu 1990 ("Real property tax—Determination of rates"), is amended by amending subsection (g) to read as follows:

"(g) Notwithstanding any provision to the contrary, there is ~~is~~ ~~shall be~~ levied upon each individual parcel of real property taxable under this chapter a minimum real property tax of \$300.00 a year, except for properties exempt under Sections 8-10.22, 8-10.24, 8-10.27 and except as provided in Section 8-10.28(b)(2).

SECTION 3. Sec. 8-10.22(f), Revised Ordinances of Honolulu 1990 (Exemption—Historic Residential real property dedicated for preservation) is amended by amending subsection (f) to read as follows:

(f) Except as provided by Section 8-9.1, [Portions of] residential real property approved for dedication [which are dedicated and approved] in whole or in part by the director under this [as provided for by this] section, will [shall] be fully or partially exempt [from] and subject to real property taxation [except as provided by Section 8-9.1] in the following manner: Fully exempt real property is subject to a minimum real property tax of \$1,000 and partially exempt real property is subject to real property taxes in an amount no less than \$1,000.

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 Ordinance material to be repealed is bracketed and stricken.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



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SECTION 4. This ordinance takes effect upon its approval and applies to the tax years beginning July 1, 2018 and thereafter.

INTRODUCED BY:

Ikaika Anderson _____

DATE OF INTRODUCTION:

May 16, 2017
Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20 _____.

KIRK CALDWELL, Mayor
City and County of Honolulu