

HONOLULU CITY COUNCIL
KE KANIHELA O KE KALANA O HONOLULU
CITY AND COUNTY OF HONOLULU

ORDINANCE 25 - 42
BILL 49 (2025)

A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

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

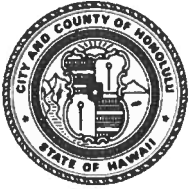
SECTION 1. Purpose. The purpose of this ordinance is to amend provisions relating to the real property tax home exemption.

SECTION 2. Section 8-10.3, Revised Ordinances of Honolulu 2021 ("Exemption—Homes"), is amended by amending subsection (d) to read as follows:

"(d) A taxpayer who is 65 years of age or over on or before June 30 preceding the tax year for which the exemption is claimed and who qualifies for a home exemption under subsection (a) is entitled to a home exemption of [~~\$160,000~~] \$180,000 from the total assessed valuation of the real property.

For the purposes of this subsection, spouses who own property jointly, by the entirety, or in common, on which a home exemption under subsection (a) has been granted, are entitled to the [~~\$160,000~~] home exemption under this subsection when at least one of the spouses qualifies for the exemption."

SECTION 3. Ordinance material to be repealed is bracketed and stricken.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, 2027, and thereafter.

INTRODUCED BY:

Tony Wata

Val A. Okunev

DATE OF INTRODUCTION:

JUN 27 2025

Honolulu, Hawai'i

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

DUANE W.H. PANG
Deputy Corporation Counsel

APPROVED this 16TH day of September, 20 25.

Rick Blangiardi
RICK BLANGIARDI, Mayor
City and County of Honolulu

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

BILL 49 (2025)

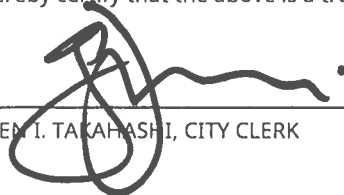
Introduced: 06/27/25 By: TOMMY WATERS
VAL OKIMOTO Committee: BUDGET (BUD)

Title: RELATING TO REAL PROPERTY TAXATION.

Voting Legend: * = Aye w/Reservations

06/27/25	INTRO	Introduced.
07/09/25	CCL	Passed first reading. 9 AYES: CORDERO, DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, TUPOLA, WATERS, WEYER
07/22/25	BUD	Reported out for passage on second reading and scheduling of a public hearing. CR-247 4 AYES: NISHIMOTO, OKIMOTO, TULBA*, WATERS 1 ABSENT: KIA'ĀINA
07/25/25	PUBLISH	Public hearing notice published in the Honolulu Star-Advertiser.
08/06/25	CCL/PH	Committee report adopted. Bill passed second reading, public hearing closed and referred to committee. 8 AYES: DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, TUPOLA, WATERS, WEYER 1 ABSENT: CORDERO
08/13/25	PUBLISH	Second reading notice published in the Honolulu Star-Advertiser.
08/19/25	BUD	Reported out for passage on third reading. CR-263 5 AYES: KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA*, WATERS
09/03/25	CCL	Committee report adopted and Bill passed third reading. 9 AYES: CORDERO, DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA*, TUPOLA, WATERS, WEYER*

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this BILL.


GLEN I. TAKAHASHI, CITY CLERK


TOMMY WATERS, CHAIR AND PRESIDING OFFICER