
HOUSE CONCURRENT RESOLUTION

URGING EACH COUNTY TO STOP LEVYING MINIMUM REAL PROPERTY TAXES
UPON PROPERTY THAT WOULD BE GREATER THAN THE REAL PROPERTY
TAX LEVIED UNDER THE COUNTY'S STANDARD TAX RATE FOR THE
PROPERTY.

1 WHEREAS, pursuant to article VIII, section 3, of the Hawaii
2 State Constitution, all functions, powers, and duties relating
3 to the taxation of real property are exercised exclusively by
4 the counties; and

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6 WHEREAS, generally, the amount of real property tax each
7 owner is required to pay is calculated using two factors: the
8 assessment value of the property, as determined by the real
9 property assessment or tax division of the county, and the tax
10 rate established by the respective county council; and

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12 WHEREAS, each county council has enacted ordinances that
13 require property owners to pay a minimum real property tax; and

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15 WHEREAS, these minimum real property taxes may require a
16 property owner to pay more taxes than the owner would have paid
17 if the real property taxes were calculated using the standard
18 county tax rate; and

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20 WHEREAS, the windfall revenue counties receive from
21 imposing excessive minimum real property taxes is not a required
22 funding source to maintain the continuity of essential county
23 services; now, therefore,

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25 BE IT RESOLVED by the House of Representatives of the
26 Thirty-second Legislature of the State of Hawaii, Regular
27 Session of 2024, the Senate concurring, that each county is
28 urged to stop levying minimum real property taxes upon property



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1 that would be greater than the real property tax levied under
2 the county's standard tax rate for the property; and

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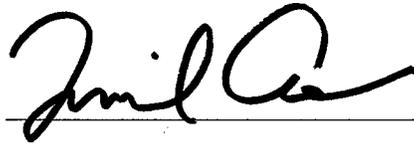
4 BE IT FURTHER RESOLVED that certified copies of this
5 Concurrent Resolution be transmitted to the Mayor of the City
6 and County of Honolulu, Mayor of the County of Hawaii, Mayor of
7 the County of Maui, Mayor of the County of Kauai, each member of
8 the Honolulu City Council, each member of the Hawaii County
9 Council, each member of the Maui County Council, and each member
10 of the Kauai County Council.

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OFFERED BY:



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