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# HOUSE CONCURRENT RESOLUTION

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URGING THE CITY AND COUNTY OF HONOLULU TO REVISE REAL PROPERTY  
ASSESSMENT PROCEDURES FOR KUPUNA.

1 WHEREAS, many kupuna live on fixed incomes and face a  
2 number of economic pressures; and

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4 WHEREAS, real property tax burdens are often felt the most  
5 by those living on fixed incomes; and

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7 WHEREAS, in the City and County of Honolulu, the real  
8 property tax is largely based on a property's market value; and

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10 WHEREAS, the widening gaps between rising real property  
11 taxes and fixed incomes of kupuna make it increasingly difficult  
12 for kupuna to live within their budgets; and

13  
14 WHEREAS, proactive measures are needed to help kupuna  
15 maintain a reasonable quality of life despite rising real  
16 property taxes; now, therefore,

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18 BE IT RESOLVED by the House of Representatives of the  
19 Thirty-third Legislature of the State of Hawaii, Regular Session  
20 of 2025, the Senate concurring, that the City and County of  
21 Honolulu is urged to help kupuna who are sixty years of age or  
22 older and who are on a fixed income to survive the rising cost  
23 of living by providing real property tax relief; and

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25 BE IT FURTHER RESOLVED that, as part of this tax relief,  
26 the City and County of Honolulu is urged to revise real property  
27 tax assessment procedures for kupuna as follows:

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29 (1) For dwellings that have not had any significant  
30 renovations or additions to the original structure,  
31 the assessment value basis should be changed from



# H.C.R. NO. 21

1 market value to the original purchase price, plus an  
2 annual increase of two per cent from the initial  
3 purchase price; and  
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- 5 (2) The maximum annual real property tax should be capped  
6 at three per cent of an owner's annual income; and  
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8 BE IT FURTHER RESOLVED that certified copies of this  
9 Concurrent Resolution be transmitted to the Mayor of the City  
10 and County of Honolulu and the Chair of the Honolulu City  
11 Council.  
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OFFERED BY:

*James M. Shinn*  
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