

JAN 28 2026

SENATE CONCURRENT RESOLUTION

URGING THE COUNTIES TO INITIATE A FREEZE ON PRIMARY RESIDENCE PROPERTY TAXES FOR HOMEOWNERS WHO ARE SEVENTY-FIVE YEARS OF AGE AND OLDER TO CREATE A MORE SECURE FINANCIAL ENVIRONMENT FOR THE IMPACTED POPULATION.

1 WHEREAS, Hawaii residents, including kūpuna, many of whom
2 were born and raised in the State, experience financial
3 challenges that cause them to move out of their homes; and

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5 WHEREAS, many kūpuna own a home, which commonly is the most
6 significant and valuable financial asset owned by Americans; and

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8 WHEREAS, as of 2024, the State has the highest cost-of-
9 living index in the United States, rated at 179, according to
10 Consumer Affairs; and

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12 WHEREAS, the rising cost of living and the lack of
13 increases to the fixed income of senior citizens have caused
14 financial insecurity for kūpuna and their families in the State;
15 and

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17 WHEREAS, the fixed income that many kūpuna rely on has not
18 seen an increase to match the rising cost of living and
19 nationwide inflation rates, as indicated by the November 2025
20 United States Bureau of Labor Statistics Consumer Price Index
21 report; and

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23 WHEREAS, implementing a freeze on the real property taxes
24 on the primary residence of kūpuna homeowners would
25 significantly improve their ability to remain in their homes and
26 maintain financial stability; now, therefore,

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28 BE IT RESOLVED by the Senate of the Thirty-third
29 Legislature of the State of Hawaii, Regular Session of 2026, the



1 House of Representatives concurring, that the counties are urged
2 to initiate a freeze on real property taxes on the primary
3 residence for homeowners who are seventy-five years of age and
4 older to create a more secure financial environment for the
5 impacted population; and

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7 BE IT FURTHER RESOLVED that this freeze on property taxes
8 be allowed to expire when the property is sold, transferred, or
9 the tax freeze beneficiary is otherwise no longer a listed owner
10 of the property; and

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12 BE IT FURTHER RESOLVED that certified copies of this
13 Concurrent Resolution be transmitted to the Mayors of the
14 Counties of Maui, Hawaii, and Kauai and Mayor of the City and
15 County of Honolulu and Chairpersons of the County Councils of
16 the Counties of Maui, Hawaii, Kauai, and the City and County of
17 Honolulu.

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OFFERED BY: 

