

LIST OF CONDOMINIUM PROJECTS IMPACTED BY ORDINANCE 17-13

12/15/2017

	CONDOMINIUM PROJECT NAME	SITE ADDRESS	CONDO MASTER TMK	Property Zone
1	2338 YOUNG STREET	2338 YOUNG ST	280040520000	BUSINESS
2	441 LEWERS	441 LEWERS ST	260200690000	APARTMENT**
3	465 KAPAHULU*	465 KAPAHULU AVE	310220060000	BUSINESS
4	ALOHA SURF HOTEL	444 KANEKAPOLEI ST	260210160000	APARTMENT**
5	BAMBOO*	2425 KUHIO AVE	260230670000	RESORT
6	BEACH VILLAS AT KO'OLINA*	92-104 WAIALII PL	910570090000	RESORT
7	CABANA AT WAIKIKI	2551 CARTWRIGHT RD	260270270000	RESORT
8	CENTURY CENTER	1750 KALAKAUA AVE	230320070000	BUSINESS
9	DIAMOND HEAD BEACH HOTEL*	2947 KALAKAUA AVE	310320290000	APARTMENT**
10	EXECUTIVE CENTRE	1088 BISHOP ST	210120040000	BUSINESS
11	FOSTER TOWERS	2500 KALAKAUA AVE	260260140000	RESORT
12	HARBOR COURT	66 QUEEN ST	210020160000	BUSINESS
13	HAWAIIAN COLONY	1946 ALA MOANA BLVD	260070200000	RESORT
14	HAWAIIAN MONARCH	444 NIU ST	260140320000	APARTMENT**
15	ILIKAI APT BLDG	1777 ALA MOANA BLVD	260100070000	RESORT
16	ILIKAI MARINA	1765 ALA MOANA BLVD	260100020000	RESORT
17	IMPERIAL HAWAII RESORT	205 LEWERS ST	260020140000	RESORT
18	ISLAND COLONY	445 SEASIDE AVE	260210260000	APARTMENT**
19	KAIMUKIAN	1120 KOKO HEAD AVE	320060120000	BUSINESS
20	KALAKAUA SANDS	1670 KALAKAUA AVE	230230050000	BUSINESS
21	KALAKAUAN	1911 KALAKAUA AVE	260070040000	RESORT
22	KAPIOLANI MANOR*	1655 MAKALOA ST	230220520000	BUSINESS
23	KUHIO VILLAGE I	2463 KUHIO AVE	260230500000	RESORT
24	KUHIO VILLAGE II	2450 PRINCE EDWARD ST	260230450000	RESORT
25	LUANA WAIKIKI	2045 KALAKAUA AVE	260060020000	RESORT
26	MARINE SURF WAIKIKI	364 SEASIDE AVE	260190010000	RESORT
27	MEHANA-AWAKEA*	MANAWAI ST/KAKALA ST	911600470000	APARTMENT
28	MEHANA-NANALA*	KUNEHI ST /MANAWAI ST/KAKALA ST	910161590000	APARTMENT
29	NIIHAU APT HOTEL	247 BEACH WALK	260030130000	RESORT
30	OCEAN VILLAS AT TURTLE BAY RESORT	57-020 KUILIMA DR	570010130000	RESORT
31	PACIFIC MONARCH	2427 KUHIO AVE	260230560000	RESORT
32	REGENCY AT BEACHWALK	255 BEACH WALK	260030140000	RESORT
33	RITZ CARLTON TOWER 1	383 KALAIMOKU ST	260180870000	RESORT
34	ROYAL ALOHA	1909 ALA WAI BLVD	260140260000	RESORT
35	ROYAL GARDEN AT WAIKIKI	440 OLOHANA ST	260160390000	APARTMENT**
36	ROYAL QUEEN EMMA	222 VINEYARD ST	210180420000	BUSINESS
37	SCANDIA TOWERS	155 PAOKALANI AVE	260270260000	RESORT
38	SEASHORE	2450 KOA AVE	260230180000	RESORT
39	TRADEWINDS PLAZA	2572 LEMON RD	260270200000	RESORT
40	TRUMP INTL HTL & TWR AT WAIKIKI BCHWLK	223 SARATOGA RD	260030610000	RESORT
41	URAKU TOWER*	1341 KAPIOLANI BLVD	230390190000	BUSINESS
42	WAIKIKI BEACH TOWER	2470 KALAKAUA AVE	260230070000	RESORT
43	WAIKIKI GRAND HOTEL	134 KAPAHULU AVE	260270310000	RESORT
44	WAIKIKI PARKWAY APTS	1660 KALAKAUA AVE	230230060000	BUSINESS
45	WAIKIKI SHORES	2161 KALIA RD	260040120000	RESORT

*NOT ALL UNITS ARE ELIGIBLE

**APARTMENT ZONE PROPERTIES-Grandfathered Hotel and Resort Use.

DISCLAIMER: The City and County of Honolulu makes every effort to produce and publish the most current and accurate information available.



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 include condominium units in the residential use dedication program.

SECTION 2. Section 8-7.1 Revised Ordinances of Honolulu 1990 ("Valuation - Considerations in fixing"), is amended by amending subsection (c) (3) to read as follows:

- (3) When real property is subdivided into condominium units, each unit and its appertaining common interest:
 - (A) ~~[Shall be classified upon consideration of the unit's actual use into one of the general classes in the same manner as real property; and]~~ Shall be deemed a parcel and assessed separately from other units; and
 - (B) Shall be ~~[deemed a parcel and assessed separately from other units.]~~ classified as follows:
 - (i) If the unit has a single, legally permitted, exclusive actual use, it shall be classified upon consideration of the unit's actual use into one of the general classes in the same manner as real property; or
 - (ii) If the unit has multiple, legally permitted uses; it shall be classified:
 - (aa) Upon consideration of the unit's highest and best use into one of the general classes in the same manner as real property; or
 - (bb) Residential, only upon approved dedication as provided in Section 8-7.5 when the unit is legally permitted multiple exclusive uses including residential use; or
 - (iii) If the unit is a condominium parking unit or a condominium storage unit; it shall be classified Residential, only upon approved dedication



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when the unit is used in conjunction with a unit in residential use within the project.

SECTION 3. Section 8-7.5, Revised Ordinances of Honolulu 1990 ("Certain property dedicated for residential use"), as amended, is amended to read as follows:

"Sec. 8-7.5 Certain property dedicated for residential use.

(a) As used in this section:

"Apartment building" means a multi-family dwelling that is situated on a single parcel, which parcel is not subdivided into condominium units.

"Condominium unit" is a dwelling or lodging unit that is part of a condominium property regime established pursuant to HRS Chapter 514A and/or 514B

"Condominium parking unit" is a unit that is a part of a condominium property regime established pursuant to HRS Chapter 514A and/or 514B described as a parking stall.

"Condominium storage unit" is a unit that is a part of a condominium property regime established pursuant to HRS Chapter 514A and/or 514B described as a storage space.

"Detached dwelling" is as defined in Section 21-10.1.

"Dwelling unit" is as defined in Section 21-10.1.

"Lodging unit" is as defined in Section 21-10.1.

"Multi-family dwelling" means a building containing three or more dwelling or lodging units, as defined in Section 21-10.1, which is not a hotel.

"Owner" means a person who is the fee simple owner of real property, or who is the lessee of real property whose lease term extends at least five years from the date of the petition.

"Residential use" means the actual use of a dwelling unit or lodging unit as a residence: (1) by occupants for compensation for periods of 30 or more consecutive days; (2) by the unit owner personally or (3) by the unit owner's guest(s) without compensation. For purposes of this definition, compensation includes, but is not limited



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to, monetary payment, services or labor of employees. Residential use specifically excludes the use of the unit as a transient vacation unit or for time sharing. For purposes of this dedication, residential use shall include the use of the unit as a group living facility, a boarding facility, or as special needs housing for the elderly.

- (b) The owner of a parcel may dedicate the parcel for residential use and have the property classified as residential and assessed at its value in residential use, provided that the property:
 - (1) Is within an apartment, apartment mixed use, resort, business, business mixed use, industrial or industrial mixed use district; or if it is in the Waikiki special district, is zoned apartment mixed use subprecinct, resort mixed use precinct, or resort-commercial precinct; or is in a transit-oriented development zone pursuant to Section 21-9.100;
 - (2) Is used exclusively for residential use, except that a portion of the property may be used for nonprofit purposes pursuant to Section 8-10.10; and
 - (3) The parcel is improved with one or more detached dwellings, as defined in Section 21-10.1 or with one or more apartment buildings or with both dwellings and apartment buildings or is a condominium unit that is legally permitted multiple uses including residential use and is actually and exclusively used as a residence, or
 - (4) A condominium parking unit or a condominium storage unit that is used in conjunction with a unit in residential use within the project.
- (c) The owner of real property who wishes to dedicate such property for residential use and have the property assessed at its value in residential use according to subsection (b) shall petition the director and declare in such petition that if the petition is approved, the owner shall meet the applicable requirements of subsection (b) pertaining to the property.
- (d) The approval of the petition by the director to dedicate shall constitute a forfeiture on the part of the owner of any right to change the use of such person's [land] property for a minimum period of five years, automatically renewable thereafter for additional periods of five years subject to cancellation by either the owner or the director. Cancellation of the dedication by the owner must be in writing and submitted to the director by September 1st only within the 5th year of the date of the dedication, or the latest five-year renewal period.



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Upon sale or transfer of the dedicated property, the dedication shall continue for the remainder of the five year dedication or latest five-year renewal subject to all restrictions and penalties. Upon expiration of the fifth year the dedication will not automatically renew and will be cancelled by the director.

For the purpose of this dedication, there is no change in use if the owner demolishes and constructs or reconstructs one or more detached dwellings or multi-family dwellings, provided that such construction or reconstruction is permitted pursuant to Chapter 21, Revised Ordinances of Honolulu 1990, as amended, the replacement structure or structures are completed no less than 24 months after the building permit is issued, and at least the same number of dwelling or lodging units as those demolished are developed. The five-year dedication will be suspended during this period of demolition and construction or reconstruction, and the parcel and any improvements thereon will continue to be classified and assessed at their value in residential use during the suspension.

- (e) (1) Failure of the owner to observe the restrictions on the use of such person's property [~~or the sale of the property~~] shall cancel the [~~special tax-assessment privilege~~] dedication retroactive to the tax year preceding the tax year in which the breach of the dedication occurs, and all differences in the amount of taxes that were paid and those that would have been due from assessment in the higher use shall be payable with a 10 percent per year penalty retroactive to the tax year preceding the tax year in which the breach of the dedication occurs. Any assessment under Chapter 36, levied upon a special improvement district noted in Appendix 36-A, that would have been due but for the dedication shall also be due and payable along with applicable penalties and interest, retroactive to the tax year preceding the tax year in which the breach of the dedication occurs. Failure to observe the restrictions on the use means failure for a period of over 12 consecutive months to use the property in the manner requested in the petition or the overt act of changing the use for any period[, or the sale of the real property]. Nothing in this subsection shall preclude the county from pursuing any other remedy to enforce the covenant on the use of the property.

- (2) The additional taxes and penalties, due and owing as a result of failure to observe the restrictions on use or any other breach of the dedication shall be a paramount lien upon the property as provided for by this chapter. Any special assessment under Chapter 36, due and owing as a result of failure to observe the restrictions on use or any other breach of the dedication shall be a lien against the land and improvements of the parcel of land in accordance with ROH Section 36-3.5.



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- (f) The director shall prescribe the form of the petition. The petition shall be filed with the director by September 1st of any calendar year. The notice of assessment shall serve as notification of approval or disapproval of the petition for dedication. If the petition is approved, the assessment based upon the use requested in the dedication shall be effective as of October 1st of the same calendar year.
- (g) The owner may appeal any disapproved petition as in the case of an appeal from an assessment."

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 bracketed material or the underscoring.



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SECTION 5. This ordinance shall take effect upon its approval and shall apply to the tax years beginning July 1, 2018 and thereafter.

INTRODUCED BY:

[Signature] (br)
[Signature]

DATE OF INTRODUCTION:

JAN 17 2017

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

[Signature]
Deputy Corporation Counsel DUANE W.H. PANG

APPROVED this 7th day of April, 2017.

[Signature]
Kirk Caldwell, Mayor
City and County of Honolulu

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

ORDINANCE 17-13

BILL 8 (2017)

Introduced: 01/17/17

By: IKAIKA ANDERSON – BY REQUEST

Committee: BUDGET

Title: A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY TAXATION.

Voting Legend: * = Aye w/Reservations

01/25/17	COUNCIL	BILL PASSED FIRST READING AND REFERRED TO COMMITTEE ON BUDGET. 7 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MENOR, PINE. 2 ABSENT: MARTIN, OZAWA.
02/08/17	BUDGET	CR-63 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.
02/11/17	PUBLISH	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR-ADVERTISER.
02/22/17	COUNCIL/PUBLIC HEARING	CR-63 ADOPTED. BILL PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO COMMITTEE ON BUDGET. 9 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MARTIN, MENOR, OZAWA, PINE.
03/01/17	PUBLISH	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR- ADVERTISER.
03/08/17	BUDGET	CR-87 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING.
03/22/17	COUNCIL	CR-87 ADOPTED AND BILL 8 (2017) PASSED THIRD READING. 9 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MARTIN, MENOR, OZAWA, PINE.

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


RON MENOR, CHAIR AND PRESIDING OFFICER