BF Committee

From: Debbie von Tempsky <debbievontempsky@gmail.com>

Sent: Monday, September 18, 2017 10:39 PM

To: BF Committee

Subject: TESTIMONY ON BF42 AND BF45 tax rate

Aloha BF committee,

I am not able to attend today's meeting. The way these bills are written, they do contradict each other.

I believe that STRH property tax rates need to remain the same as they are not truly Hotels. These are some reasons they are not apples for apples.

- 1. Short term rental permits do not convey the same development or use rights granted by hotel zoning. Short term rentals are restricted in a dozen or more ways compared to a hotel. They are limited in the number of occupants that may be on the property, no weddings, no parties and cannot have the many commercial activities that a hotel can.
- 2. Short term rental permits are not changing the value of property since they cannot be transferred upon sale.
- 3. Short term rental home use has been defined in the code as a "Residential use"
- 4. STRH Permit holders, who have done the right thing to get permits, should not be penalized by increasing their taxes as drastically as hotel-resort rate would.
- 5. You would be happy to pay Hotel tax rate, if you had the development rights and usage rights granted to hotels.

Please do not change the tax rate for STHRs. Aloha,Debbie von Tempsky Kula, Maui