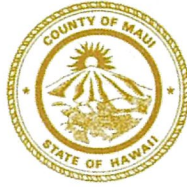


**RICHARD T. BISSEN, JR.**  
Mayor

**JOSIAH K. NISHITA**  
Managing Director

**PATRICK S. MCCALL**  
Director

**SHANE T. DUDOIT**  
Deputy Director



**DEPARTMENT OF PARKS AND RECREATION**  
COUNTY OF MAUI  
700 HALI'A NAKOA STREET, UNIT 2  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

RECEIVED

2024 OCT -9 AM 9:22

OFFICE OF THE  
COUNTY CLERK

October 8, 2024

Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

**APPROVED FOR TRANSMITTAL**

*Richard T. Bissen* 10-8-24  
\_\_\_\_\_  
Mayor Date

For Transmittal to:

Honorable Alice L. Lee, Chair  
and Members of the Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

**SUBJECT: AMENDMENT TO RESOLUTION 24-164**

I am transmitting a proposed amendment to Resolution 24-164, FD1, entitled, "AUTHORIZING THE ISSUANCE OF A PERMIT WITH GREATER DURATION THAN FIVE CONSECUTIVE DAYS FOR THE 2024 FESTIVALS OF ALOHA HANA, PURSUANT TO SECTION 13.04A.100, MAUI COUNTY CODE".

The purpose of the proposed amendment is to provide the "Exhibit A" pages referenced in the resolution language. The pages were inadvertently omitted from the original transmittal. No adjustments have been made to the resolution.

Honorable Richard T. Bissen, Jr.  
For Transmittal to:  
Honorable Alice L. Lee, Chair  
October 8, 2024  
Page 2

Thank you for your attention to this matter. Should you have any questions or require additional information, please contact me at Ext. 7230.

Sincerely,

A handwritten signature in black ink, appearing to read 'P. McCall', written in a cursive style.

PATRICK S. MCCALL  
Director of Parks and Recreation

Attachment

c: Mimi DesJardins, Corporation Counsel  
Shane T. Dudoit, Parks Administration  
Lisa Almeida, Park Permits and Enforcement  
Mary Kielty, Recreation and Support Services

PSM:la

# Resolution

**No. 24-164, FD1**

AUTHORIZING THE ISSUANCE OF A PERMIT WITH GREATER  
DURATION THAN FIVE CONSECUTIVE DAYS FOR THE 2024  
FESTIVALS OF ALOHA HANA, PURSUANT TO SECTION 13.04A.100,  
MAUI COUNTY CODE

WHEREAS, MAUI DANCE COUNCIL (“Organizers”), desire to hold the Festivals of Aloha Hana at Hana Ball Park, Hana Bay Beach, Helene Hall w/ Kitchen and parking #1-3, as set forth in Exhibit “A,” attached; and

WHEREAS, the Festivals of Aloha Hana is an annual event to honor Native Hawaiian culture and traditions from generation to generation through music, dances, and cultural activities shared with community member and visitors; and

WHEREAS, in accordance with Section 13.04A.100(D), Maui County Code, a use permit for activities at any County park or recreational facility for more than five consecutive days requires authorization by the Council of the County of Maui; and

WHEREAS, the Organizers intend for a total of eleven consecutive days, between the dates of October 18, 2024, and October 28, 2024; and

WHEREAS, the Organizers have duly applied for a special event permit with the Department of Parks and Recreation for the 2024 Festivals of Aloha Hana; and

WHEREAS, the Department of Parks and Recreation seeks Council authorization to issue the requested special event permit exceeding five consecutive days for the 2024 Festivals of Aloha Hana; now, therefore,

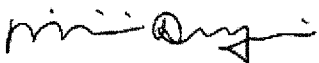
BE IT RESOLVED by the Council of the County of Maui:

1. That it does hereby authorize the issuance of a special event permit exceeding five consecutive days for the 2024 Festivals of Aloha Hana; and

**Resolution No. 24-164, FD1**

2. That certified copies of this resolution be transmitted to the Mayor and the Director of Parks and Recreation.

APPROVED AS TO FORM AND LEGALITY:



---

MIMI DESJARDINS  
First Deputy Corporation Counsel  
County of Maui

LF 2024-1399  
2024-10-08 Reso 2024 Festivals of Aloha Hana



County of Maui  
Department of Parks and Recreation (DPR)

# PERMIT APPLICATION

Office Use Only

Active Net Reservation # \_\_\_\_\_

- ☒ Special Event / Tournament ☐ Community Class ☐ Camping  
☐ General Use (Private parties, meetings, leagues-indicate sport \_\_\_\_\_, etc.)

Applicant (Your name) Jaydon Isobe Email hanafestofaloha@gmail.com

Organization (if any) Maui Dance Council May we email your permit should it be approved?  
☒ Yes ☐ No

Daytime Phone 808.281.4044 After Hours Phone \_\_\_\_\_

Mailing Address PO Box 791525, Paia, HI 96779

Activity (Event) Name Festivals of Aloha Hana Estimated Participants 400  
(May be indicated on attachment)

Requested Date(s) 10/18/2024 Requested Time(s) 7:00am  
(May indicate additional dates on an attachment) 10/28/2024 (May indicate additional times on an attachment) 11:00pm

Requested Location(s) Hana Ball Park, Hana Bay Beach Park, Helene Hall w/ Kitchen, Parking #1-3  
(List all sites being requested, including any additional parking requests. Indicate additional locations on attachment)

Request for use of facilities in multiple districts (For this activity, select all districts for which you are requesting usage)

- ☐ Central Maui ☐ East Maui ☐ South Maui ☐ West Maui  
☒ Hana - Maui ☐ Moloka'i ☐ Lana'i

From the following, select all items that apply to your proposed activity:

- ☒ Food and/or Beverage Consumption ☐ Alcohol / Liquor Consumption ☒ Open to the Public  
☒ Food and/or Beverage Sales ☐ Alcohol / Liquor Sales (Dept. of Liquor Control permit required)  
☒ Non-food Merchandise Sales ☐ Bouncers / Air Jumps / Slides ☒ Tents / Shade Structures  
☒ Fees / Charges (Admission fees, participant/team fees, vendor/concessionaire fees, donations, etc.)

Any additional notes regarding your proposed activity Festivals of Aloha Hana is an annual event to honor

Native Hawaiian culture and traditions from generation to generation through music, dances and

cultural activities shared with community members and visitors

\*Additional information may be required. Please refer to page two (2) for the list of all attachments that must be included with the submission of this completed Permit Application.

By signing below, I acknowledge that I have fully disclosed all the details of my proposed event. I understand that any changes to what I have represented to the County of Maui Department of Parks and Recreation (DPR) will require the completion of a new Permit Application. I also understand that DPR must determine whether the park/facility can accommodate my request and that submission of this application and required attachments does not guarantee approval of my request. In addition, I acknowledge that I have read and accept all the terms and conditions set forth in this Permit Application and all applicable sections of the Maui County Code.

Jaydon Isobe  
(Applicant Name)

Jaydon Isobe  
(Applicant Signature)

8/19/24  
(Date)

## Hana Festivals of Aloha 2024 Schedule

**Friday, October 18, 2024 – Setup for parade 7a to 10p**

**Saturday, October 19, 2024 - Hāna Ballpark**

**Hāna Parade and Ho'olaule'a and Sports night 7a to 10p**

**Sunday, October 20, 2024 - Hāna Bay**

**Keiki/Wahine Shoreline Fishing Tournament: 7:00am to 12:00pm.**

**Ohana Beach Day: Ohana Play Day Games, 12:00pm - 5:00pm.**

**Monday, October 21, 2024 Setup 7a to 10p**

**Sports Night: 5:00pm - 9:00pm (Hāna Ballpark)**

**Tuesday, October 22, 2024 - Setup 7a to 10p**

**Sports Night: 5:00pm - 9:00pm (Hāna Ballpark)**

**Move tents/tables/stages to Hana Bay 7a to 10p**

**Wednesday, October 23, 2024 - Setup 7a to 10p**

**Movie Night: 5:00pm - 9:00pm (Hāna Ball park)**

**Thursday, October 24, 2024 - Hāna Bay - Setup 7a to 10p**

**Hāna Arts' Annual Talent Show: 5:00pm - 9:00pm (Hāna Bay)**

**Friday, October 25, 2024 - Setup 7a to 10p**

**Po Hawaii & Aloha Attire Contests: 5:00pm - 9:00pm (Hāna Bay)**

**Saturday, October 26, 2024 - Setup 7a to 12p**

**Ho'ike Night: 5:00pm - 10:00pm (Hāna Bay)**

**Sunday, October 27, 2024**

**Breakdown and cleanup 7a to 10p**

**Monday, October 28, 2024**

**Breakdown and cleanup 7a to 10p**

Festivals of Aloha, Hana  
[hanafestofaloha@gmail.com](mailto:hanafestofaloha@gmail.com)  
(808)281-4044

RECEIVED  
COUNTY OF MAUI

'24 JUN 24 P3:16

FESTIVALS  
OF ALOHA  
MAUI NUI STYLE



TO: Director, Department of Parks and Recreation  
700 Hali'a Nakoa Street, Unit 2  
Wailuku, HI 96793

PARKS & RECREATION  
CENTRAL PERMITS OFFICE

RE: Request for Special Event Permit for Festivals of Aloha Hana

June 21, 2024

Dear DPR Director,

I am writing to formally request a Special Event Permit for the Festivals of Aloha Hana, which will be held in Hana, Hawaii, from October 18, 2024, to October 26, 2024. The purpose of this event is to celebrate the rich cultural heritage and foster a sense of community spirit among the residents and visitors of Hana.

The Festivals of Aloha Hana will feature a diverse range of activities and entertainment aimed at engaging people of all ages. It will include a parade, cultural performances, sports activities, contests, workshops, and social gatherings. Our goal is to create an inclusive and memorable experience that highlights the unique traditions and talents of Hana's residents.

We kindly request your support in granting us the necessary permits to facilitate the smooth execution of the Festivals of Aloha Hana. The primary event locations will be the Hana Ballpark, Hana Bay, Hana Hotel, Hana Farms, and other designated venues within the community.

We assure you that we will adhere to all regulations and guidelines set forth by the Department of Parks and Recreation to ensure the safety and well-being of all participants and attendees. We will coordinate with the appropriate authorities, including local law enforcement, emergency services, and waste management, to manage traffic, security, and sanitation during the event.

Attached to this letter, you will find a detailed schedule of the Festivals of Aloha Hana, which outlines the specific activities planned for each day. This schedule includes information about the Hana Parade and Ho'olaule'a, sports activities, contests, workshops, cultural performances, and social events. It will give you a comprehensive overview of the scope and purpose of the event.

We sincerely believe that the Festivals of Aloha Hana will bring joy, cultural enrichment, and economic benefits to the community of Hana. We greatly appreciate your time and consideration of our request. Should you require any additional information or have any questions, please do not hesitate to contact me at the contact information listed at the top of this letter.

Thank you for your attention to this matter. We look forward to your response.

Mahalo,

Jaydon Isobe  
Board President, Maui Dance Council  
Festivals of Aloha Fiscal Sponsor  
(808) 281-6489  
[Jaydon@hawaii.edu](mailto:Jaydon@hawaii.edu)

EXHIBIT A



# PRE-SCHOOL

Construction and installation Approved By  
County of Maui Dept. Of Fire & Public Safety

Fire Prevention Bureau

For Chief Bradford K. Ventura

By: *Jon Ventura*

Date: 8/18/24

Note: Approval applies to plans as submitted and for construction indicated thereon. Any change or deviation must be submitted for approval. Construction or installation subject to final inspection and acceptance.

PORTABLE FIRE EXTINGUISHER

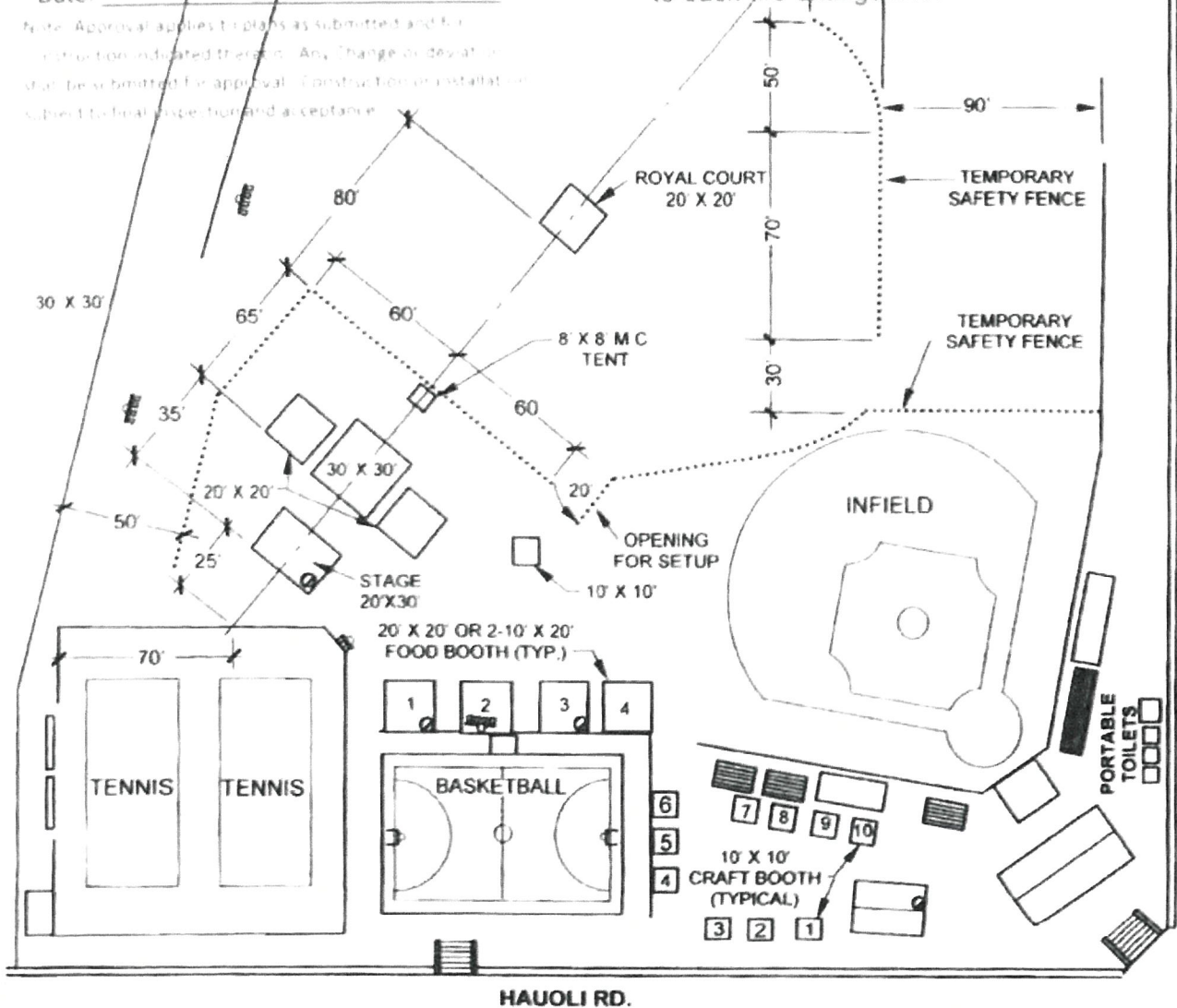
INSTALL IN ACCORDANCE NFPA 10

X 2A 10BC 1A 60BC OTHERS

KEEP CLEAR OF SPECTATORS

PARK LIGHTS  
(TYPICAL)

Maximum travel distance of 75 feet  
to each fire extinguisher



Reminder all cooking must be 10'  
from combustibles

## EVENT

⊗ — FIRE EXTINGUISHER  
LOCATIONS

NAME: PARADE

DATE: OCTOBER 19, 2024

PARADE DAY  
BALLPARK TENT PLAN

Example of site plan

EXHIBIT A

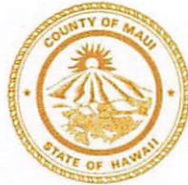


**RICHARD T. BISSEN, JR.**  
Mayor

**JOSIAH K. NISHITA**  
Managing Director

**PATRICK S. MCCALL**  
Director

**SHANE T. DUDOIT**  
Deputy Director



**DEPARTMENT OF PARKS AND RECREATION**  
COUNTY OF MAUI

700 HALI'A NAKOA STREET, UNIT 2  
WAILUKU, MAUI, HAWAII 96793  
[www.maui-county.gov](http://www.maui-county.gov)

RECEIVED

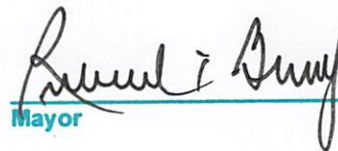
2024 OCT -9 AM 9:22

OFFICE OF THE  
COUNTY CLERK

October 8, 2024

APPROVED FOR TRANSMITTAL

Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

 10-8-24  
\_\_\_\_\_  
Mayor Date

For Transmittal to:

Honorable Alice L. Lee, Chair  
and Members of the Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

**SUBJECT: AMENDMENT TO RESOLUTION 24-165**

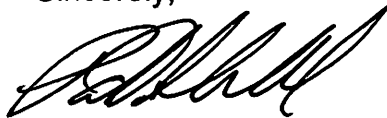
I am transmitting a proposed amendment to Resolution 24-165, FD1, entitled, "AUTHORIZING THE ISSUANCE OF A PERMIT WITH GREATER DURATION THAN FIVE CONSECUTIVE DAYS FOR THE 2024 ALOHA CLASSIC WINDSURFING TOURNAMENT, PURSUANT TO SECTION 13.04A.100, MAUI COUNTY CODE".

The purpose of the proposed amendment is to provide the "Exhibit A" pages referenced in the resolution language. The pages were inadvertently omitted from the original transmittal. No adjustments have been made to the resolution.

Honorable Richard T. Bissen, Jr.  
For Transmittal to:  
Honorable Alice L. Lee, Chair  
October 8, 2024  
Page 2

Thank you for your attention to this matter. Should you have any questions or require additional information, please contact me at Ext. 7230.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick S. McCall', written in a cursive style.

PATRICK S. MCCALL  
Director of Parks and Recreation

Attachment

c: Mimi DesJardins, Corporation Counsel  
Shane T. Dudoit, Parks Administration  
Lisa Almeida, Park Permits and Enforcement  
Mary Kielty, Recreation and Support Services

PSM:la

# Resolution

**No. 24-165, FD1**

AUTHORIZING THE ISSUANCE OF A PERMIT WITH GREATER DURATION THAN FIVE CONSECUTIVE DAYS FOR THE 2024 ALOHA CLASSIC WINDSURFING TOURNAMENT, PURSUANT TO SECTION 13.04A.100, MAUI COUNTY CODE

WHEREAS, PROFESSIONAL WINDSURFERS ASSOCIATION (“Organizers”), desire to hold the Aloha Classic Windsurfing Tournament (“Aloha Classic”) at Hookipa Beach Park, as set forth in Exhibit “A,” attached; and

WHEREAS, this professional and international event supports the North Shore community and promotes Maui as a destination on an international platform for the sport of windsurfing; and

WHEREAS, in accordance with Section 13.04A.100(D), Maui County Code, a use permit for activities at any County park or recreational facility for more than five consecutive days requires authorization by the Council of the County of Maui; and

WHEREAS, the Organizers intend to have five competition days and an additional period of seven days to accommodate inclement weather conditions, for a total of twelve consecutive days, between the dates of October 21, 2024, and November 1, 2024; and

WHEREAS, the Organizers have duly applied for a special event permit with the Department of Parks and Recreation for the 2024 Aloha Classic; and

WHEREAS, the Department of Parks and Recreation seeks Council authorization to issue the requested special event permit exceeding five consecutive days for the 2024 Aloha Classic; now, therefore,

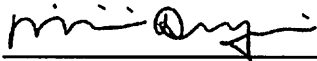
BE IT RESOLVED by the Council of the County of Maui:

1. That it does hereby authorize the issuance of a special event permit exceeding five consecutive days for the 2024 Aloha Classic Windsurfing Tournament; and

**Resolution No. 24-165, FD1**

2. That certified copies of this resolution be transmitted to the Mayor and the Director of Parks and Recreation.

APPROVED AS TO FORM AND LEGALITY:



---

MIMI DESJARDINS  
First Deputy Corporation Counsel  
County of Maui

LF 2024-1514  
2024-10-08 Reso 2024 Aloha Classic



County of Maui  
Department of Parks and Recreation (DPR)

# PERMIT APPLICATION

Office Use Only

Active Net Reservation # \_\_\_\_\_

- ☒ Special Event / Tournament ☐ Community Class ☐ Camping  
☐ General Use (Private parties, meetings, leagues-indicate sport : \_\_\_\_\_, etc.)

Applicant: (Your name) Francisco Goya Email: alohaclassic2024@gmail.com

Organization: (If any) Professional Windsurfers Association May we email your permit should it be approved?  
☒ Yes ☐ No

Daytime Phone: (808) 283-0747 After Hours Phone: (808) 283-0747

Mailing Address: P.O. Box 791656 Paia, Hawaii 96779

Activity (Event) Name: Aloha Classic Estimated Participants: 100  
(May be indicated on attachment)

Requested Date(s): 5 non-consecutive days Requested Time(s): 10:00am-5:00pm  
(May indicate additional dates on an attachment) between 10/21/24-11/1/2024 (May indicate additional times on an attachment)

Requested Location(s): Ho'okipa Beach Park (Lower Parking Lot)  
(List all sites being requested, including any additional parking requests. Indicate additional locations on attachment)

Request for use of facilities in multiple districts: (For this activity, select all districts for which you are requesting usage)

- ☐ Central Maui ☒ East Maui ☐ South Maui ☐ West Maui  
☐ Hana - Maui ☐ Moloka'i ☐ Lana'i

From the following, select all items that apply to your proposed activity:

- ☐ Food and/or Beverage Consumption ☐ Alcohol / Liquor Consumption ☒ Open to the Public  
☐ Food and/or Beverage Sales ☐ Alcohol / Liquor Sales (Dept. of Liquor Control permit required)  
☒ Non-food Merchandise Sales ☐ Bouncers / Air Jumps / Slides ☒ Tents / Shade Structures  
☒ Fees / Charges (Admission fees, participant/team fees, vendor/concessionaire fees, donations, etc.)

Any additional notes regarding your proposed activity: \_\_\_\_\_

**\*Additional information may be required. Please refer to page two (2) for the list of all attachments that must be included with the submission of this completed Permit Application.**

By signing below, I acknowledge that I have fully disclosed all the details of my proposed event. I understand that any changes to what I have represented to the County of Maui Department of Parks and Recreation (DPR) will require the completion of a new Permit Application. I also understand that DPR must determine whether the park/facility can accommodate my request and that submission of this application and required attachments does not guarantee approval of my request. In addition, I acknowledge that I have read and accept all the terms and conditions set forth in this Permit Application and all applicable sections of the Maui County Code.

Francisco Goya  
(Applicant Name)

[Signature]  
(Applicant Signature)

6/24/24 Actual  
(Date) 8/2/24



## **Time Schedule for Aloha Classic 2024**

**Monday October 21st- Friday November 1st 2024**

### **Ho'okipa Beach Park**

**October 20th**, 8pm and all subsequent day during the contest :Notice of contest for the following day to be ON/OFF/ON HOLD

#### **First Contest ON Day: (5 total)**

7 am: Event site Set-Up, including 3 tents and live cast crew.

9 am: Arrival of competitors and MPD and no parking cones/signage along highway and inside **the** park

9 am: Final determination of contest ON or OFF for the day.

9 am: Opening Hawaiian Blessing Ceremony on the beach

11 am (if the contest is on): The first possible heat start for the day, depending on wind/wave conditions.

5 pm: Finished heats for the day, departure of MPD removal of cones/ signage along **the** highway and inside **the** park, removal of all contest materials including tents from the beach park

7 pm: Departure of final staff

8 pm: Notice of contest for the following day to be ON/OFF/ON HOLD

#### **Second, Third, Fourth, and Filth Day of Contest ON:**

7am: Event site **Set-Up**, including 3 tents and live cast crew.

9am: Arrival of competitors. MPD and parking monitor/security. "No parking" cones/signage along highway and inside park along fire lanes.

9 am: Final determination of contest ON or OFF for the day.

11 am (if contest is on); **First** possible heat start for the day depending on wind/wave conditions.

5 pm: Finished heats for the day, departure of MPD removal of cones/signage along highway and inside park, removal of all contest materials including tents and trash from beach park 7pm:  
Departure of final staff

8pm: Notice of contest for the following day to be ON/OFF/ON HOLD

#### **Contest OFF Days: (7 total) October 21 - November 1st**

No event set up at Ho'okipa Beach Park

8pm: Notice of contest for the following day to be ON/OFF/ON HOLD

To Whom It May Concern:

June 24, 2024

RE: Letter of Request for Aloha Classic Windsurfing Event 2024

We're reaching out to express our gratitude to the Maui County and Parks Department for their ongoing support in making the Aloha Classic the pinnacle and dream event of the Windsurfing World Tour. As we prepare to mark its 40th anniversary, we're excited to return this event to Maui & Ho'okipa Beach Park.

For this year's event, we seek to use the lower dirt parking lot on the west side of the park as usual for five (5) non-consecutive days from Monday, October 21st, to Friday, November 1st, 2024, inclusive of setup and breakdown operations, to ensure the smooth, effective execution of this community event. Our strategic planning ensures minimal disruption, with a twelve (12) day waiting period minimizing the impact at most to only one weekend for the other members of the community, visitors, and beachgoers.

The Aloha Classic will feature over 100 windsurfers, representing more than 25 countries, competing in various divisions including two (2) youth divisions, under 18 and 21, Open, Women, and Open Masters & Women Masters. The event is all about inclusivity, welcoming riders of all ages, genders, and levels.

Francisco Goya, as secretary of the Professional Windsurfing Association (PWA), long-term resident of Maui, and former windsurfing world champion and winner of the Aloha Classic, is applying for this year's permit. Additionally, support from former organizer Samantha Wilson will ensure that everything is professionally executed during the event.

This event isn't just about windsurfing; it's also about bringing our local community together with other sports and ocean lovers and their families from all over the world, in turn boosting our local economy. We expect the Aloha Classic to bring approximately two million dollars (\$2,000,000) in economic impact to Maui's North Shore. Our track record of forty (40) years speaks for itself. We have organized successful, safe, and exciting events for competitors and spectators. We assure you that this commemorative year will be the best, in all respects, but particularly in our firm commitment to continuing to perform responsibly within our community.

We hope for your support in granting the necessary permit for the Aloha Classic windsurfing event. Your confidence in our efforts is crucial to ensure the continued success of this event, its many positive impacts on our community and the sport of windsurfing in the most iconic windsurfing destination on the planet.

Thank you for considering our application.

Best regards,

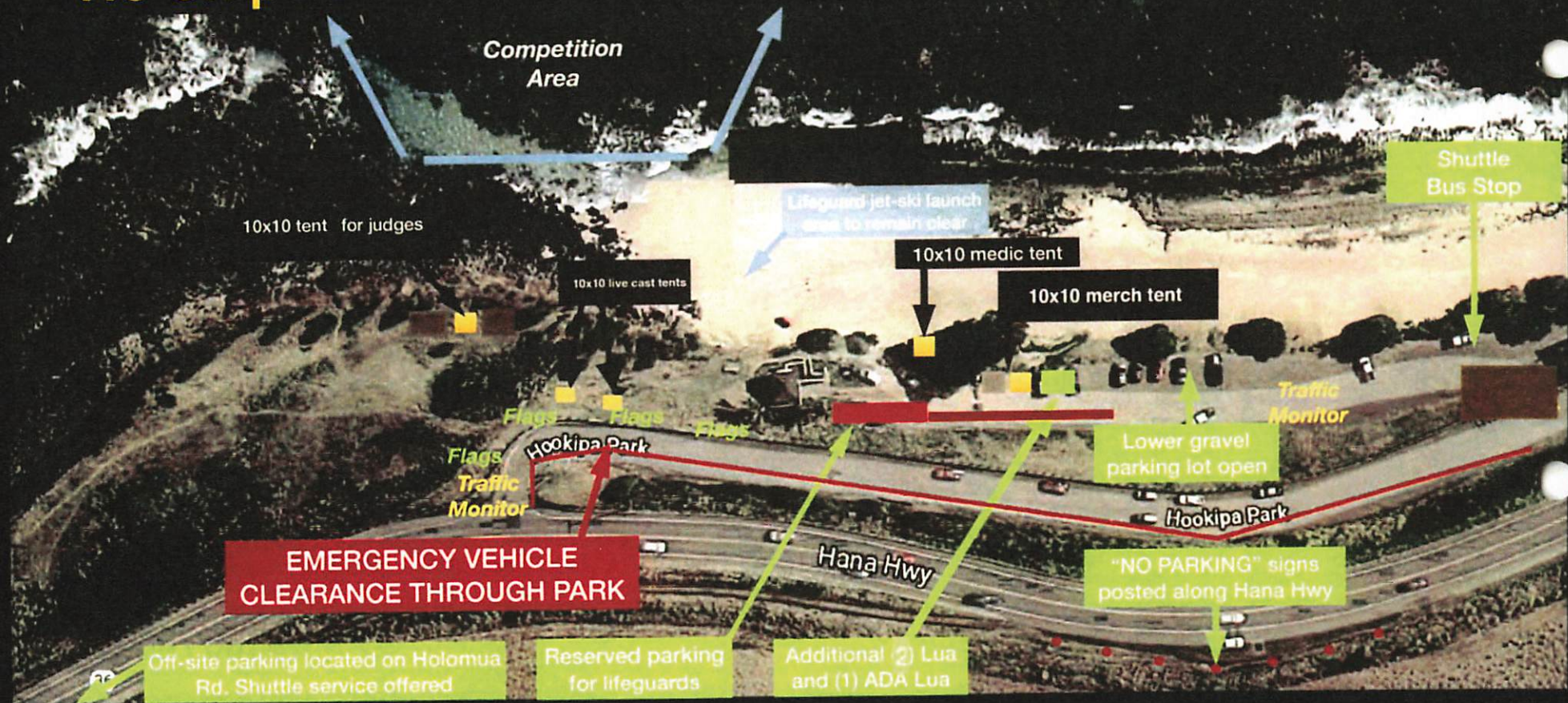
  
Francisco Goya

**EXHIBIT A**



# Aloha Classic Site Plan

## Ho'okipa Beach Park 10/21 - 11/1, 2024





# Holomua Road Parking Plan 10/21 - 11/1, 2024





1050 Bishop St. #508  
Honolulu, HI 96813  
808-864-1776  
info@grassrootinstitute.org

Removing barriers to Hawaii's prosperity

Oct. 11, 2024, 9 a.m.  
Council Chamber, Kalana O Maui Building

To: Maui County Council  
Alice Lee, Chair  
Yuki Lei Sugimura, Vice-Chair

From: Jonathan Helton, Policy Researcher  
Grassroot Institute of Hawaii

RECEIVED  
2024 OCT -9 AM 9:29  
OFFICE OF THE  
COUNTY CLERK

RE: BILL 115 — RELATING TO THE DEADLINE FOR FILING CLAIMS FOR REAL PROPERTY TAX EXEMPTIONS

Aloha Chair Lee, Vice-Chair Sugimura and other members of the Council,

The Grassroot Institute of Hawaii **supports** Bill 115 (2024), which would extend the deadline for property owners renting to residents displaced by the 2023 wildfires to apply for home exemptions or long-term rental exemptions.

The current deadline to file for a property tax exemption in Maui County is typically December 31 of each year. Bill 115 (2024) would extend the deadline to May 31, 2025, for tax year 2026, which begins on July 1, 2025.

For tax year 2025, 520 property owners renting to displaced residents claimed these exemptions.<sup>1</sup>

Extending the filing deadline would provide these property owners a degree of flexibility that recognizes the constantly changing recovery and rebuilding process.

Thank you for the opportunity to testify.

Jonathan Helton  
Policy Researcher  
Grassroot Institute of Hawaii

---

<sup>1</sup> "Number and Amount of Exemption by Type And County for Tax Year 2024-2025," Technical Branch, Real Property Assessment Division, Honolulu Department of Budget and Fiscal Services, August 2024.