

MINUTES

of the

PUBLIC HEARING HELD ON

MAY 10, 2019

THE COUNCIL OF THE COUNTY OF MAUI, STATE OF HAWAII, CONVENED A PUBLIC HEARING ON FRIDAY, MAY 10, 2019 AT 11:00 A.M., IN THE COUNCIL CHAMBER, KALANA O MAUI BUILDING, WAILUKU, HAWAII, WITH CHAIR KELLY KING PRESIDING, FOR THE PURPOSE OF RECEIVING TESTIMONY ON THE PROPOSED REAL PROPERTY TAX RATES FOR THE COUNTY OF MAUI FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020.

CHAIR KING: Good Morning, still. This is the Maui County Council Real Property Tax Public Hearing. We are, it's 11:00 a.m. We are here to take public testimony on the real property tax and also take action later on after the public hearing is completed. Today is May 10, 2019 and Mr. Clerk, if you'll take roll.

ROLL CALL

PRESENT: COUNCILMEMBERS SHANE M. SINENCI, MICHAEL J. MOLINA, G. RIKI HOKAMA, TAMARA A.M. PALTIN, YUKI LEI K. SUGIMURA, NATALIE A. KAMA, AND CHAIR KELLY T. KING.

EXCUSED: COUNCILMEMBERS ALICE L. LEE; VICE-CHAIR KEANI N.W. RAWLINS-FERNANDEZ.

(Councilmember Lee and Vice-Chair Rawlins-Fernandez were not present when the roll was called; however, they arrived at the 11:06 a.m. and 11:53 a.m., respectively.)

COUNTY CLERK JOSIAH K. NISHITA: Madam Chair, that is seven Members present, two Members excused. A quorum is present to conduct the business of the Council.

NOTICE OF PUBLIC HEARING

CHAIR KING: Okay. Thank you, Mr. Clerk. And before we proceed, can I just have everybody in the chambers silence cell phones or any other noise making devices that you have. Thank you very much and thank you for the wonderful decorum. And for those of you who came early and sat for the last 40 minutes waiting for us to start, the official start time was 11:00 a.m.

So, we will proceed, Mr. Clerk.

COUNTY CLERK: Madam Chair, pursuant to section 3.48.565B of the Maui County Code, the Council of the County of Maui held the Public Hearing on Wednesday, April 24, 2019 on the proposed Real Property Tax Rates for the County of Maui effective July 1, 2019 through June 30, 2020. The purpose of this meeting is to consider the proposed resolution entitled "ADOPTING THE REAL PROPERTY TAX RATES FOR THE COUNTY OF MAUI EFFECTIVE JULY 1, 2019". Notice of this meeting was published in the May 2 and 5, 2019 editions of the Maui News.

Currently, we have two testifiers waiting at our Molokai District Office. Molokai District Office, please introduce your first testifier?

MS. ZHANTELL LINDO: Aloha, Chair. This is Zhan at the Molokai District Office. Our first testifier is Liko Wallace.

PRESENTATION OF WRITTEN OR ORAL TESTIMONY

MS. LIKO WALLACE:

Aloha, Chair King, and Councilmembers. My name is Liko Wallace, I am a resident of Molokai and would like to speak in support of raising the RPT for Short Term Rentals, Hotels and all visitor accommodations. I also believe that they all should be charged at the same rate.

Each run their property as a business and therefore should be prepared to invest in that business accordingly. There's been a lot of testimonies on people losing their jobs and hotels shutting down if taxes were raised. We speculate that such increases would devastate the tourism industry and suffer a loss to our revenue stream. If that is true, then our greatest, then our greatest problem is not jobs, it is our detriment to dependency to tourism.

Short term rentals take away from our housing inventory and should have never been allowed in the first place. Regardless of my personal opinions on the subject, the fact is that visitor accommodations invite and increase strain on our roads, infrastructures, emergency services, and environment, and they should be happy and willing to preserve that, which makes them money. It seems efficient and beneficial to keep all of them at the same tax rate.

In addition, I would like to address the increase in residential RPT and thank you for your efforts to balance that out with the increase in exemptions. However, it is important to address that the minimum \$400 tax rate set by the Council is a hardship and unfair to those of us who elect to live within our means and purchase smaller more affordable homes. Those who live in this valuation bracket would pay less than \$400 in RPT even at the proposed rate but end up paying \$400 because of our minimum cap. I am not sure how the Council decided this number, but it would, it may be beneficial to reevaluate the reasoning and justification. I am also opposing the increase of the .05 homeowners. Mahalo for your attention to my matter.

CHAIR KING: Mahalo, Ms. Wallace. Any questions, Councilmembers? Seeing none.

Next testifier.

MS. LINDO: Our next testifier is Pualani Pua'oi Dawson.

MS. ELIZABETH PUALANI PUA'OI DAWSON:

Aloha, Councilmembers. My name is Elizabeth Pualani Pua'oi Dawson, Hoolehua homesteader on the island of Molokai.

I oppose the 0.5 increase on homeowners. I am a resident of Molokai and would like to speak in support of raising the real property taxes for Short Term Rentals, Hotels, Resorts and Time Share.

I agree that we all have to pay our fair share of taxes and that these contributions invest in the safety, wellness, and protection of our community and our people. I appreciate all the work you have done to try and make accounting sense of our struggling economy and I know that it is not an easy job.

I do believe that visitor accommodations real property taxes should be raised even higher than the proposed rates suggested, and if that is not agreeable then they should at least be one rate across the board. In the case of visitor accommodations, they are making money off our island; resources and infrastructure. They are business and generate revenue and should be made to support that business by paying higher real property taxes. Mahalo. A hui hou.

(Councilmember Lee arrived at the public hearing at 11:06 a.m.)

CHAIR KING: Mahalo and let's see, I want to recognize the presence of Councilmember Lee who has joined us now.

Mr. Clerk.

COUNTY CLERK: Molokai District Office, do you have any further testimony?

MS. LINDO: We have no further testifiers at the Molokai District Office.

COUNTY CLERK: Thank you, we currently have 11 individuals signed up to testify in the Council chambers. The first person to testify in the Council chamber is Paul Roberts. Mr. Roberts will be followed by Bob Hansen.

MR. PAUL ROBERTS, ANDAZ MAUI AT WAILEA RESORT:

Aloha, Madam Chair. Aloha, Councilmembers. Aloha kakou. Greetings, my name is Paul G. Roberts, I have been employed by Hyatt Hotels for 24 years. I grew up on Oahu and started my hospitality career in "the trenches" at the Hyatt Regency Waikiki. I started in entry level position in Food & Beverage and I've worked my way up through many departments and responsibilities. I'm currently the Director of Facilities at the, at one of Hyatt's premier resorts, the Andaz Maui Resort at Wailea.

During my 24 years in the industry, I've not only worked and built my career through the auspices of Hyatt, but I've been able to contribute my time and energy to the hotel community at large, through Hyatt's enthusiastic and sincere participation in service activities such as Easter Seals, and our annual Charity Walk and many other activities and campaigns which provide support both financially and through pro bono support activities. The hotel wide support of such of collaborative charitable activities has given me a great opportunity to give back to our community and the enthusiasm exhibited by our many employees, as well as management confirms our commitment to our increased role in support of important local social welfare organizations. I must admit that I feel strong sense of pride knowing that I'm giving back to the community that nurtured me as a young man.

Now, through the opportunities given me in my employment in our visitor industry, I'm greatly blessed to assist my family in their many endeavors and support my elderly mother in this time of life when she's depending on her children. The hospitality industry has generously and enthusiastically supported my own personal growth and life journey, for which I will be eternally appreciative. I want to believe that the same opportunities and blessings provided me will always be available to the next

generations as they grow into maturity also seeking a meaningful life. For these reasons, I wish to record my opposition to this proposal.

Please reconsider this, please reconsider the Council budget proposal of increasing the real estate property taxes for Hotels at \$11. This will, in fact, increase our tax bill 50 percent and \$500 [sic] per year. Our Hotel value was increased this year and our bill is already going up 27 percent at the current rate of \$9.37. Please take the next year to evaluate all of the new funds from new values and let's discuss as a community the best use and if not, by the way, to make our community, our ohana, better through a comprehensive and collaborative approach. Mahalo.

CHAIR KING: Mahalo. Any questions? No questions.

Thank you, Mr. Roberts.

COUNTY CLERK: Next testifier is Bob Hansen, to be followed by Donna Hansen.

MR. BOB HANSEN:

Aloha, Madam Chair. Aloha, Councilmembers. I know a lot of you. Thank you for being on the Council. I agree with about 95 percent of what you do. But I'm here today to talk about the increase in property taxes. I don't think the, I mean property taxes are going to go up no matter what because property values go up and assessments go up. And you get, you know, more and it just kind of keeps up with inflation.

But there is one thing, I mean, I own a short term rental myself, and I really think that by raising the Short Term Rental rate and the Hotel rate by such a exorbitant amount, you're really killing the gander that laid the golden egg. I mean Maui is so tied in with tourism. I really, really believe that things are going to go south if we raise the rates so much.

So, I own a vacation rental myself, and my taxes last year, 2018 were \$6,869 a year. So, if we just take that without the increase that is proposed and my, I'm sure the assessment will go up too, which would make it even higher would be about \$8,000. Well, I took all my income, all my expenses, and I made \$272 last year. That's it. So, if my, my taxes go up by almost, you know, \$1,500 to \$2,000 then I'll be under water by that much. So, I implore you to not increase the property taxes by this exorbitant amount. Thank you.

CHAIR KING: I don't see any questions, so thank you, Mr. Hansen.

COUNTY CLERK: Next testifier is Donna Hansen, to be followed by Samuel Spurrier.

MS. DONNA HANSEN:

Aloha, Madam Chair.

CHAIR KING: Aloha.

MS. HANSEN: And Councilmembers. I've lived on Maui with Bob for over 30 years. We've been involved in a lot of charity functions. We give a lot back to the community and I have really loved being an owner on Maui. I have watched Maui go up and down in the economy and also comparing it to the other islands. I look to history to tell me the future in many ways.

If you look at when we had a recession in the 90's, Mayor Linda Lingle and her Council was pro small business and pro vacation rentals. Getting people in here and making the economy grow, and we were a pretty darn strong economy, compared to the other islands at that time, even though we were going through such a terrible recession. We got out of that the strongest island, because the Council behaved to help, not hurt tourism.

What's happened then when Tavares was the Mayor and her Council and the way that they handled things on this island, we plummeted. I'm sure many of you remember all those people that lost their job, all the people that backed all of the rentals that were on the island. Paia was a ghost town, it was disgusting, and it was really, really sad to see everybody suffering. Now the economy now, is good. We finally have crawled out of that recession, it took us eight years. It appears to me right now that the present Council and Mayor are looking to go backwards instead of forward.

I oppose raising all of the taxes with the exception of Time Share, they don't even have any care for this island. Time share people come here, they stay a few days, a week, they take those points and then they use those points to go to other places, Europe, other countries besides that and other places in the nation. But you're giving them a positive reinforcement, sorry, and so therefore, I really oppose this.

Please look at what happened before and our history and how we failed. I really truly believe that if we don't turn around, if you go the way you're going, we are going to go back into recession and we will again see a lot of people lose their jobs and the investors won't come. We already have a reputation of being one of the most expensive places to come visit. They will go back to Mexico, etc. Thank you.

CHAIR KING: Mahalo for your testimony.

Mr. Clerk.

COUNTY CLERK: The next testifier is Samuel Spurrier, Director of Sales, Wailea Beach Resort, Marriot Maui, to be followed by Tom Croly.

MR. SAMUEL SPURRIER:

Good Morning, Madam Chair and Councilmembers. My name is Sam Spurrier, a resident of Kihei, a husband, father of three, soon to be four, and I enjoy volunteering within my church, community, and mentoring students.

I have the opportunity on Tuesday to speak at the Academy of Hospitality and Tourism for the graduating high school students, I'm looking forward to that.

I was born and raised on the island of Oahu and have been in the hospitality industry for the last 13 years, with 8 of them here in Maui. Currently, I'm the Director of Sales at the Wailea Beach Resort and happy to be here today with many of my colleagues from the resort, and many from the industry that are here during their personal time.

It's a privilege to share testimony on behalf of the resort and tourism industry as it relates to the opposition of the proposed increase in real property taxes.

It wasn't many years ago in 2008 when the visitor industry suffered a significant hit which took years to recover. I particularly remember this time as I was finishing college and seeking a career in hospitality. It was very difficult to get a job as there were many hiring freezes.

Maui is fortunate to have a best in brand position. Although we have learned that we're not immune to travel perceptions, last year we experienced the impact of the volcano, Hurricane Lane, and Tropical Storm Olivia. The State reported visitor counts really don't reflect job growth or total tax revenues. In 2008, transient accommodation tax paid only for marketing expenses with no additional reserve. Today the TAT subsidizes a portion of marketing, but also contributes approximately \$450 million to the General Fund, a very important economic contribution.

Our hotel occupancy has remained flat for the past six years; however our number of full-time employees has grown by nearly 100 or 20 percent. This growth came after ownership made a significant multimillion-dollar investment in the resort.

The proposed tax increase will deter investment, reduce jobs, and limit other contributions to the community. As we all know, the visitor industry supports many ancillary businesses including construction jobs, restaurants and many more. Eighty percent of the dollars made through hotel stay, hotel stays within the island to support businesses, home purchases, and other taxes. Although recent reduced from the initial proposal, any increase in property taxes has rippling effects.

It will reduce the community donations. Annually we give about \$200,000 local in-kind support. Hale Kau Kau is a great example. The food program offered at St. Theresa's, we have an opportunity to participate there on a monthly basis to give service.

As recently reported by UHERO, we're looking at economic slowdown. For all the reasons mentioned today, we ask that you carefully consider your recommended property tax increases so that our industry continues to sustain a thriving community. Mahalo for your time and consideration.

CHAIR KING: Mahalo. Any questions? No questions. Thank you for your testimony.

Mr. Clerk.

COUNTY CLERK: Next testifier is Tom Croly, to be followed by Lisa Paulson.

MR. TOM CROLY:

Aloha, Chair.

CHAIR KING: Aloha.

MR. CROLY: Aloha, Councilmembers. I'm Tom Croly speaking solely on my own behalf and not representing anyone.

Mahalo for your work on this year's budget. I hope that each of you learned as much as I do through this budget process, it's always very educational. This is my thirteenth year of closely following the budget and I'm there with you every night watching till 11:00, and sometimes midnight, so I know what you've been through.

I'm disappointed that this Council finds the need to increase real property tax revenues by 38, \$36.8 million, however, if that's what it takes to meet the needs of Maui's people and Maui County in general then so be it. But it doesn't go unnoticed that this is the second largest tax increase in Maui history, and I suppose I wish more could have been done to trim things and avoid a \$36.8 million increase in real property tax.

Every year I come here to speak about the fairness of our real property tax rates and how it's distributed, and this year is no different. The visitor industry for many years has carried the load of Maui's real property taxes and it is the property owners of Short Term Rental classification who are paying the largest share of that. Last year that was \$79 million. This year with the budget that you're preparing to pass it will be \$101 million.

Collectively, the visitor industry is being asked to pay \$34 million of the \$36.8 million increase that you're putting forward. The average short term rental owner, and I think you just heard from one, paid \$7,000 last year in real property tax and this year will pay \$8,600 in real property tax based on what you've proposed. This increase alone of \$1,600 is more than the total average property tax paid by Maui's resident homeowners. \$1,316 is the average bill paid by Maui's homeowners and the fact is, three out of four Maui residents, people on Maui are residents at any given time. Those three out of four are paying approximately 10 percent of Maui's real property taxes, while the folks in the visitor industry are paying around 50 percent of the total.

Maui is unique in the whole in this respect, there is no place else, no place else in the entire world where the residents don't pay the majority of the property tax. Maui is blessed by that, that we do have this visitor industry that pays these large amounts. Understand, there would be no roads, there would be no police, there would be no parks, there would be no fire services without the \$170 million of property tax provided by the Maui visitor accommodations, however, again, and I say this every year, we are out of balance. We need to find a better balance between what the visitor industry pays and what the residents pay in real property tax. Thank you.

CHAIR KING: Thank you, Mr. Croly. I see no questions. Thank you for testimony.

Oh, I'm sorry, we have a question, Councilmember Paltin.

COUNCILMEMBER PALTIN: Hi, Mr. Croly. Thank you for coming today and sharing your mana'o. I just was wondering that part in your testimony, where you said there's no place in the world, were you just saying that as like a metaphor or did you actually research all the other places in the world?

MR. CROLY: Thanks, thanks for that clarification. I'm not saying it as a metaphor. I can't say I researched everyplace in the world, but I have enough of a knowledge of real property tax systems across the country and I have researched other real property tax systems where the visitor industry is, you know, large, and nowhere, nowhere does, do the residents only pay 10 percent of the real property tax. That simply doesn't happen.

COUNCILMEMBER PALTIN: So, more like no place else in the country, for sure, you're not real sure about the whole rest of the world?

MR. CROLY: Yeah, you're right. You're right. I can't say that I researched real property taxes in Japan or in the Philippines and so forth, you're right. I'm probably, I probably would, would limit my personal understanding and expertise to real property taxes to the United States of America.

COUNCILMEMBER PALTIN: Thank you.

CHAIR KING: Thank you, Mr. Croly.

Mr. Clerk.

COUNTY CLERK: Next testifier is Lisa Paulson, Executive Director for Maui Hotel & Lodging Association, to be followed by Bobby Andrion.

MS. LISA PAULSON, MAUI HOTEL & LODGING ASSOCIATION:

Good Morning, Chair King and Members of the Council. My name is Lisa Paulson, Executive Director of the Maui Hotel & Lodging Association. I am a paid lobbyist. I represent 194 members of my association. I would like to say that many of them are here today and the colorful shirts represent our Charity Walk shirts that we are going to be sporting tomorrow at the Charity Walk.

I do stand on my written testimony that I submitted to you, however I'm just going to highlight a couple of sections. Maui Hotel & Lodging Association opposes the current proposed real property tax rates for the three visitor tax classifications. These tax classifications are the highest for Maui County. And the Hotel/Resort is proposed to have the largest increase of 17.4 percent, the largest percentage increase in over 15 years. We keep hearing that it is time for the visitor to pay, when we already contribute greatly through TAT, GET and real property taxes. Maui County generated \$182 million in TAT in 2018, of which \$23.5 million came back to Maui County, the rest to the State. The real property taxes we generate through our visitor plant attribute to 42.5 percent of our overall real property tax collections. We would like to request greater government efficiency instead of continually coming to the visitor industry for tax increases.

Based on the increase in this year's properties assessed values alone, \$14 million more will be generated. The average property valuation for Fiscal Year 2020 have increased by 27 percent. Combine this with the proposed real property tax of 17.4, many of our hotel properties are going to see a 50 percent increase in their taxes, and this isn't thousands of dollars, this is almost millions of dollars for many of these properties. If there is to be comparison, in addition we are seeing, many are saying you should be compared to other counties in the state and if there is to be a comparison of rates in other counties, then we ask that you look at all classifications, not just the visitor plant. Other counties have a fair and equitable share of taxes across all business classifications without the huge disparities like Maui does. Commercial and industry rates should also be level with the visitor plant as they benefit from the visitor industry.

The hospitality industry does complete, compete nationally and internationally against lower priced destinations. We do not have the market share that Oahu has, we do not have an international airport with direct flights from Asia and Oceania.

I'd like to wrap up my testimony with thanking you for your time and your diligence in working on this important budget for our community. And I do invite you all to come to our Charity Walk tomorrow and see us in action. Thank you.

CHAIR KING: Mahalo, Ms. Paulson. You have a question?

Councilmember Sinenci.

COUNCILMEMBER SINENCI: Thank you, Chair. Thank you, Ms. Paulson for being here. I was just wondering, does the Hotel & Lodging Association, do they lobby to get some of the TAT taxes--

MS. PAULSON: We do.

COUNCILMEMBER SINENCI: --back to the island?

MS. PAULSON: We do. We worked really hard on HB419 this year that would have given a million dollars to each county for their enforcement and regulation of illegal transient vacation rentals, unfortunately it died. But we are always looking to, we can always partner with the county and try and help you get more of those TAT dollars.

COUNCILMEMBER SINENCI: Thank you. Thank you, Chair.

CHAIR KING: Thank you. Thank you for being here Ms. Paulson, appreciate it. Thank you for your written testimony.

Mr. Clerk.

COUNTY CLERK: Next testifier is Bobby Andrion, to be followed by Heather Heath.

MR. BOBBY ANDRION:

Madam Chair King--

CHAIR KING: Aloha.

MR. ANDRION: --good morning. Councilmembers, how are you today? As a Maui resident and voter, I appreciate the efforts made to proposed 2020 budget, but still have concerns regarding the suggested proposed real property tax increase. Particularly the Hotel and the Resort increase, which could potentially to unintended consequences for many Maui hotel workers.

While I applaud Council for listening to our early concerns regarding the massive 60 percent tax increase, I cannot in good conscious support the suggested large property tax increase to the hotel industry. As many of you know, a significant number of Maui residents work in the visitor hospitality industry, which consists of substantial percentage of the entire private sector workforce in Maui. In fact, the private sector workforce of Maui accounts for nearly 25,000 jobs in accommodation, hospitality, and food service according to Department of Labor and Industrial Relations.

And these jobs rely heavily on tourism industry, directly and indirectly. Further, with the loss of sugar which touches me real close because I'm part of that and pineapple jobs of Maui including other agriculture jobs, more and more Maui residents are relying on jobs that rely vastly on tourism spending. With such a large property tax increase hotel may be forced to either lay off workers or rely on their jobs or pass along the tax increase to visitors who reach a breaking point and stop visiting Maui all together or reduce spending.

Additional revenue may be generated by increasing hotel property tax, but the loss of revenue will occur as visitors decline and the workers are laid off resulting in less consumer spending, ultimately less tax revenue. While I understand the need to generate revenue for a successful operating budget, it should however be done in a fair and reasonable manner. The current budget 2020, I'm sorry, the current proposed 2020 budget that will likely have negative consequences that could potentially result in job losses and lost revenue generated defeating the purpose of raising the rates in the first place.

Until Maui's economy expands to other sectors that provides good paying jobs, attacking the sector that does, is ill advised. I strongly urge the Council to support the Mayor's proposal for the real property tax rates which would result in unintended consequences. Again, Madam Chair, Councilmembers, thank you for your time.

CHAIR KING: Mahalo, Mr. Andrion. Thank you for your testimony.

Mr. Clerk.

COUNTY CLERK: Next testifier is Heather Heath, to be followed by Scott Shapiro.

MS. HEATHER HEATH:

Good morning, Council and guest. My name is Heather Heath and I am from Maui Land Broker, we're a small real estate office, right on the corner on North Market. Our office consists of three employees and we manage over 1,500 homeowners on a daily basis.

I am here to testify that the Short Term Rental tax be increased to the highest above all and here's my testimony.

We are Maui Land Broker and Property Management. We have personally witnessed the impact of short term rentals on our local lifestyle and culture. We manage a small condominium complex that over the past three years have drastically transitioned from a nice enjoyable, quiet long term rental mixed use, where we have long term rental, vacation rental and owner occupied. Over the three years, the complex has transitioned to 90 percent short term rental, and please note that this building complex is zoned for hotel, but just to show the evolution of the building in itself from short term, sorry, from long term roots to short term.

The change in attitude towards our company was really profound. Instead of dealing with people who has some local roots, or you know, local attitude, it became totally about profit and room revenue. We have been called names. Been called out in emails. I had an owner threaten me and say, "you're going to be responsible for my loss of income for the night". Are you serious!

We are one of the very small business that accommodates the association management in our local communities. We really try to help our owners, but this is a new style of owner that comes in to the building complex, to our island with no common interest to our values and to our aina here.

While not all short term rentals owners are chasing the all mighty dollar, please keep that in mind, we do have a handful of owners who we enjoy . . . serving and working with and dealing with on a daily basis. Some are very nice, many we've been dealing with lately, don't have aloha for what we do and for what we produce within our company. This is becoming our new demographic, people who have no roots in our community and do not share any of our local working-class values.

And, with that being said, I am for hotel and I would like for the hotel to stay at a median range, because what the hotel provides is jobs for our local working class. Thank you.

CHAIR KING: Mahalo, Ms. Heath. Thank you for being here. Thank you for your testimony.

Mr. Clerk.

COUNTY CLERK: Next testifier is Scott Shapiro, to be followed by Cliff Naeole.

MR. SCOTT SHAPIRO:

Good afternoon, everybody. Good afternoon, Council, Chair King. I was just looking outside and there's some displays out there and there's a picture of the Maui Grand Hotel, where Uptown Chevron is now, 1916 that was the Maui Grand Hotel. And now we have other grander hotels here, on Oahu, all throughout the State. And if we look at Oahu, just comparing us to Oahu, we know that these hotels are here for a reason.

They threaten their employees and Council with taking away their Charity Walk and losing jobs, I don't think that's going to happen. They're here for a reason, to make money. We've never seen their income statements. We don't know, maybe the owners could absorb some of that increase, the owners of the hotel, the owners who provide you guys jobs. Don't threaten your jobs or the Charity Walk.

Or I say if they take those away, next year we can increase the Hotel rate to \$12.90, if they take away the Charity Walk. We can fund it ourselves, we don't want that to be taken away, but I think there's a lot of room in the revenue of the hotels to absorb this. And it's kind of scary looking at the crowd here, I'm here by myself and I just have to say it's important for you guys to have courage in front of this as well. It's a different island then it was in 1916, so that's all. Thank you.

CHAIR KING: Thank you, Mr. Shapiro. Thank you for your testimony.

Mr. Clerk.

COUNTY CLERK: Next testifier is Cliff Naeole, to be followed by Mufi Hannemann.

MR. CLIFF NAEOLE:

Aloha kakou.

CHAIR KING: Aloha.

MR. NAEOLE: *(Spoke in Hawaiian.)*

Good morning to you all and thank you for allowing me to, all of us to have time to come and express our views on this topic.

I appear before you as a Native Hawaiian, first. As a cultural practitioner, second. As a citizen of Maui County and an employee of the hospitality industry. The exact name of my employer or my job title really doesn't matter. It's, what does matter to me is the fact that I'm gainfully employed and I'm able to live here on this beautiful place called Maui, in the State of Hawaii.

Being in the hospitality industry has not separated me from any others, from any of you. For 28 years I've drove the trek from Central Maui to Kapalua, I faced the two, three, four, five hour delays. I faced the fires and being separated from my home or from my work for two days. I've been fined for camping on the beach for one day, but yet I see houseless there who've been there for weeks, they don't get fined, but I got fined. So, it affects me.

I try to do family picnics without being bombarded by crowds that constantly come into my so called "space". And yet I bear these negatives because I see a lot of positives. I do. The industry is changing. I am able to live here and not be forced to move somewhere that I have to fit into their style of life, at the same time, I want to be here and be my style of life.

I get to love and appreciate the gathering of cultures within this island, so I'm asking you, you that set our rules and regulations to think of the greater good. Maui is indeed in dire need of restructuring its roadways, health care, educational programs and homeless houseless situations. And I believe that most of us here are gathered here in support of restructuring these thoughts.

My concern is that we seem to be taking a sledge hammer to open a glass case. I'll be honest with you and say that I don't know all the fancy numbers, I don't know all the fancy lingo and rhetoric that goes with this, but I do see that shattering this glass case will affect many, many people of all levels here in this room and with the island. Let's determine with close scrutiny the long term effects upon the whole.

I truly believe that we are able to determine a more fair and gradual increase, especially in the hotel industry, that will find a balance for the benefit for all. I have walked the fine line of commerce, community and culture in my job title. At times I have to ask, access one to provide for the other. I try to not affect, as much as possible, or destroy the others by doing so.

Thank you very much for your time. I am anti-exploitation of culture projects. I am pro-sustainable growth and energies. I am pro agriculture and I work ecological environmental changes. So please, I ask you to think carefully about this sledge hammer that you're about, that you may be about to take. I know you sit down on your Councilmember, in your Council and discuss.

CHAIR KING: Thank you. I have to ask you to wrap it up.

MR. NAEOLE: Thank you, sorry.

CHAIR KING: Thank you very much, thank you for your testimony.

MR. NAEOLE: My apologies.

CHAIR KING: It's okay.

Mr. Clerk.

COUNTY CLERK: Next testifier is Mufi Hannemann, President and CEO of Hawaii Lodging & Tourism Association, to be followed by Gregg Nelson.

MR. MUFI HANNEMAN, HAWAII LODGING & TOURISM ASSOCIATION:

Aloha mai kakou. Good morning, everyone. It's my pleasure to be here today on behalf of the Hawaii Lodging & Tourism Association. Let me explain what we're all about. We are the largest private sector visitor industry organization in the State. We consist of hotels as well as we say, "allied" members. These are businesses that are dependent upon tourism to ensure that they are able to provide the greatest number of jobs and alike. The relationship with Maui Hotel & Lodging Association is that they are one of our affiliate chapter members. We have chapters in each county.

So, I came here today to share my mana'o with you. Also, as someone who's worn the hat of a Mayor and a County Councilmember and I appreciate the arduous task that you're going through in trying to balance the budget. And in that regard, some of the things that I think are very important that I'd like to stress before you today.

Whenever you look at a budget and I've seen this also from a State perspective having run the State Department of Business, Economic Development, Tourism. Whenever a budget is presented, I think the first thing you have to make sure that every organization does is to see whether in fact you have cut as much as you can. I can tell you right now through the years, there is fat in every budget. I can also say to you there's always a nice to have projects that can wait for another day as opposed to need to have projects that need to be funded.

And thirdly, there are always special funds that are sometimes set aside for a rainy day, surplus. Right now, I'm arguing that fact with the Honolulu City Council that also wants to raise the property taxes on hotels in Honolulu. They want to put \$15 million into a Special Reserve Fund because they say, the Administration says it's important to maintain the bond rating. Well the AA+ bond rating hasn't changed since I left office,

so I'm imploring the City Council, do not use that \$15.5 million to set aside for the Special Reserve Fund. Use it as part of your operating budget so you don't have to feel tempted to raise property taxes again on the hotels.

That being said when you've exhausted all those options, then you come down to a, what we say is revenue enhancement. Revenue enhancement leads to taxes. I really believe having looked at your proposal, I know you've done a meticulous job of trying to see how you can come across with a fair and equitable proposal. I really believe this places an undue burden on the hotels.

There is no question that despite the increasing number of visitors that are coming to Hawaii, coming Maui, it does not correspond to record profits that hotels can accrue. Let me explain, arrivals continue to increase but visitor spending is down. Visitor spending is down throughout the State, because we have a different kind of traveler that's coming here now. Many of them are gravitating to transient vacation rentals. We're not against--

CHAIR KING: Mr. Hannemann, can you wrap up, please?

MR. HANNEMAN: Yup. We are not against transient vacation rentals, but we are against illegal transient vacation rentals. Now, let me just be very clear and succinct--

CHAIR KING: We have a three-minute button that went off.

MR. HANNEMAN: Can somebody ask me a question, so I can continue? I came all the way from Honolulu, caught a flight, stood in line.

CHAIR KING: Okay, we have a question.

MR. HANNEMAN: Show me some love.

CHAIR KING: Councilmember Molina.

COUNCILMEMBER MOLINA: Thank you, Madam Chair.

Good afternoon, Mr. Hannemann. Nice to see you here today. My question will be more about the rate that Oahu hotels pay there, which is still higher than what we are considering here on Maui. Can you tell us how the hotels are faring over there with the property tax rate that they have?

MR. HANNEMAN: Okay, so, but everything is relative. Okay, Oahu has a \$2.9 billion operating budget, okay, taxes from the hotels are about 15 percent into the real property taxes they collect as a whole. As you've heard here said earlier, you're talking

about 42 percent that comes from the lodging community that goes into your budget. And your budget is \$655 million, I think.

That being said, Oahu is also going to suffer dire consequences, and there they're trying to raise the tax increase by a dollar. And the reason is this, valuations have risen, here 32 percent over the last five years. You are getting more monies at the same rate and I think that's where the hotel industry comes in and says, you know, if they're getting more from what they charge before, where is that money going to? And I think that needs to be explained better if you want to continue to take from those that are supporting you in this particular case.

And I also want to emphasize that things are not hunky-dory. This transient vacation rental, I know you want to also look at it here, they're taking more and more of that market and they're impacting communities. And it hurts our hotel employees because they cannot live and reside in areas that they'd like to live in because of what they're charging the folks that come from the mainland in our community and alike. So I know it's difficult for you to rethink this proposal, but I would ask that you take another look at it because it is going to create problems.

The last thing I want to say, and none of them will say this here. A few years ago, I use to tell folks, remember when we use to go to the big box retailers and there was always a person at the register? What do you see now when you go? Automation. We don't want to go down that path here on Maui, Oahu, Waikiki, all these other areas here. But it's happening on the mainland, more and more robots are taking the jobs of our visitor industry employees. That's part of what makes us special, to have a person greet you warmly, say "Aloha" to you, hug you, hold you. I don't want to see this happen, and I'm not saying it's going to happen immediately but you got to figure out that these owners of these hotels . . . if it's costing more and more to do business in Hawaii, what's our alternative?

One hotel operator told me this morning, this 350 room hotel here on Maui, if the increase in the property tax proposal goes through, as well as, the taxes that they have to pay for the TAT and the GET he's looking at \$21,000 per employee that it will cost to be able to afford these taxes.

And I also want to say to you, I argue very vociferously at the State Legislature that the TAT on Maui should not be paying for Honolulu's rail. That's unfair. And these are the kind of taxes that we have to deal with, it should have come out of the general excise tax, not the TAT. I know my time is up, I can sing you a song if you want me to stay up here longer.

COUNCILMEMBER MOLINA: Well, thank you very much Mr. Hannemann. Certainly, your orator skills are still very strong as a former elected official. I appreciate that. You've answered my question, thank you.

CHAIR KING: Okay, we have one more question for you.

Councilmember Kama.

COUNCILMEMBER KAMA: Thank you. So, you know, the President of the United States did a tax cut and that tax cut actually benefitted all the people in the hotel industry. So how does that equal out to how the tax benefits that we had got versus the taxes that the people on the bottom never got? And so, when I'm trying to equate this huge hotel telling me they are going to have to lay off people, that they are going to have to do this and do that and it puts a threat and holds a threat over the people, I can't live with that and I won't live with that.

And I just want you to know that, and I am not going to cow tow to an industry that throws these things over our people's head, that's not right, that's not fair. And if you want to talk to us, then talk to us, but don't use them against us for what we are trying to attempt to do to help everybody on the County and that's just me speaking, not the Council. Thank you.

MR. HANNEMAN: May I answer?

CHAIR KING: Would you like to respond?

MR. HANNEMAN: Yes, yes, please. I appreciate your mana'o and that's part of democracy. We all come from a different point of view. But the President's tax cut did not help me at all, and my salary is not bad. I paid more taxes than I ever have done in my life, okay, so you're referring now to the folks at the top level of these corporations and alike. Okay, Hawaii is part of, we have some hotels that are locally owned, we have some hotels that are part of a national chain. So to me it's unfair to single them all out and categorize them in one class and say they're all making money because that's not the case.

Secondly, I would hope that you would consider what the industry does to give back to the community. We are not here to threaten that layoffs are going to happen, we're just saying what has happened in other areas. The Modern Honolulu, nobody thought they would be cutting back, they cut back as a result of what's going on. And it's not just the factors of, that we can control, but throughout the State of Hawaii and Counties, these illegal transient vacation rentals has to be resolved and I would implore you after you do this, you folks look at that. Cause that is hurting, and it's not just the bottom line of hotels who are not getting as many visitors, it's people who want to rent and reside in these communities, it's happening there.

So, we are giving back, I believe in major meaningful ways. When you come to Hawaii, you do as the Hawaiians do and I would just hope that maybe you kind of give us an

open mind and look at some of those things there. Understand, we are not here to convince you or to tell you what to do and how to vote, but I'm here in the spirit of Hawaiiana sharing my mana'o with you.

CHAIR KING: Thank you, Mr. Hannemann.

COUNCILMEMBER KAMA: Thank you, Chair.

CHAIR KING: Thank you, Councilmember Kama.

Thanks for being here, appreciate you traveling from Oahu. Sorry, we don't have time for a song, but next time maybe.

MR. HANNEMANN: I'd do it next time, hana hou.

CHAIR KING: Mr. Clerk. Mr. Clerk.

COUNTY CLERK: Next testifier is Gregg Nelson from Napili Kai Beach Resort. Mr. Nelson is the last individual who has signed up to testify in the Council chamber or the District Offices.

MR. GREGG NELSON, NAPILI KAI BEACH RESORT:

Aloha, it's good to see all of you again. Councilperson King and Councilmembers. I have spoken to you in the past about the tax increase, property tax increase and I just want to say mahalo for being able to, to move the needle and bring the proposed rate down to where it is at this point. I have to tell you though, as thankful as I am, and appreciative, I would hope that you would consider bringing it down even further.

For my small resort, between the double whammy of the valuation increase which was 13 percent and the property tax increase where it stands now at 17. I'm at about \$175,000 additional expense that I need to try and figure out how to cover. And I will be thinking of this budget process as I go throughout the year trying to balance those expenses. But anyway, I appreciate what you've done so far, I hope you continue. I encourage you to do so. Thank you very much.

CHAIR KING: Mahalo, Mr. Nelson. Any questions? Seeing no questions. Thank you for being here.

Mr. Clerk.

COUNTY CLERK: Madam Chair, there are no other individuals in the District Offices nor the chamber who wish to offer testimony, and we have received written testimony for this meeting.

CHAIR KING: Okay, Councilmembers are there any objections to receiving written testimony into the record?

MEMBERS VOICED NO OBJECTION.

THERE BEING NO OBJECTION, WRITTEN TESTIMONY
RECEIVED FROM THE FOLLOWING WERE MADE A PART OF
THE RECORD OF THIS PUBLIC HEARING:

1. Paul G. Roberts, Andaz Maui at Wailea Resort;
2. Sam Spurrier;
3. Lisa Paulson, Maui Hotel & Lodging Association;
4. Clifford Naeole;
5. Mufi Hannemann, Hawaii Hotel & Lodging Association;
6. Akiko Nakazato;
7. Ed and Jane Clarke;
8. Gerald Rafson;
9. Duane R. and Jeffrey M. Smith;
10. John Paul Oliver, Grand Wailea;
11. Angela Berkey;
12. Cassie Cockett;
13. Megan Kaiaokamalie;
14. Pamela Tumpap, Maui Chamber of Commerce; and
15. Signed cards from 162 hotel workers.

CHAIR KING: Okay, are there any other folks wishing to testify, who have not signed up?
Seeing none. Are there any objections to closing public testimony?

MEMBERS VOICED NO OBJECTION.

CHAIR KING: Okay, public testimony is closed.

And Mr. Clerk continue with the meeting.

(Vice-Chair Rawlins-Fernandez arrived at the public hearing at 11:53 a.m.)

RESOLUTION

RESOLUTION
NO. 19-89

ADOPTING THE REAL PROPERTY TAX RATES FOR THE COUNTY OF MAUI, EFFECTIVE JULY 1, 2019

CHAIR KING: Vice-Chair Rawlins-Fernandez, who has just joined us.

VICE-CHAIR RAWLINS-FERNANDEZ: Mahalo, Chair.

CHAIR KING: Thank you for joining us, and we understand that you were under the deadline for some posting. So, appreciate you being here and making the motion.

VICE-CHAIR RAWLINS-FERNANDEZ: Mahalo, Chair.

I MOVE TO ADOPT THE PROPOSED RESOLUTION
"ADOPTING THE REAL PROPERTY TAX RATES FOR THE
COUNTY OF MAUI, EFFECTIVE JULY 1, 2019".

COUNCILMEMBER LEE:

SECOND.

CHAIR KING: Okay, moved by Vice-Chair Rawlins-Fernandez, seconded by Councilmember Lee.

Discussion, Ms. Rawlins-Fernandez.

VICE-CHAIR RAWLINS-FERNANDEZ: Mahalo, Chair. The RPT rates reflected in this resolution are the result of our meticulous deliberations on the matter. Adjustments were made to the rates that were a result of objectivity and established with fairness and equity between tax classes. I'm excited to get into tax reform immediately during EDB deliberations, Committee deliberations next week with the proposed establishment of the tax reform TIG, where we can be even more creative and explore utilizing tiered rate tax structures.

What is before the body today is a great step in the right direction and is the result of hours of discussion and careful consideration from us all. I request the support for the rates as proposed and look forward to first reading of the budget next Friday. Mahalo, Chair.

CHAIR KING: Mahalo, Vice-Chair. Discussion, Councilmembers.

Councilmember Paltin.

COUNCILMEMBER PALTIN: Thanks, Chair. I agree with Vice-Chair Rawlins-Fernandez that, you know, we need to have like a big overhaul of how it's done. Cause, there's kind of different categories of things within the bigger category and it hasn't been reflected in the way that we've been doing it. And I just wanted to clarify that if there's any changes made on this, then we got to start the whole thing over. Is that correct?

CHAIR KING: Let's see, I'll let our County Clerk respond to that.

COUNTY CLERK: Madam, Chair, the process for adopting the real property tax rates is outlined in Section 3.48.565 of the Maui County Code. And you did hold a public hearing on April 24, and according to the County Code you do need to adopt the resolution setting the tax rates within three weeks of that meeting. And the County Code does specify if a further increase or decrease in the tax rates as provided by those previous subsections, which is what we are talking about today is warranted, that the Council determines or requires a further increase or decrease in the tax rates or fails to act within that specified period, then the Council shall re-advertise and follow the requirements of subsections A and B. So, in summary, yes you are correct.

CHAIR KING: Ms. Paltin.

COUNCILMEMBER PALTIN: So, then for me I will support it because I don't think we have the time to go back, but also support the, the overhaul tax reform as well.

CHAIR KING: Thank you, Ms. Paltin.

Councilmember Lee.

COUNCILMEMBER LEE: Thank you, Madam Chair. I too will be supporting the motion. It, it was a rigorous process going through the review and even a painful process raising taxes. But we have had many, many testimonies and the public come out and ask us for many more services and programs, compliance issues. I think the good news is that we will be revisiting this new tax structure soon after the budget takes place, takes effect and we'll have more time to concentrate on revamping our tax system. Thank you.

CHAIR KING: Thank you, Member Lee.

Councilmember Sinenci.

COUNCILMEMBER SINENCI: Thank you, Chair. You know, after listening to the testimonies in the last two months, and specifically today, I'm hearing the timeline that we're on. I too want to support this resolution. I appreciate everyone's input and I've learned a lot during this, this process and I too moving forward from here want to look at tax reform and, and count me in. This is, for me, this is our County, our island and so with my vote comes my responsibility to it. So, thank you.

CHAIR KING: Thank you, Councilmember Sinenci.

Councilmember Molina.

COUNCILMEMBER MOLINA: Thank you, Madam Chair. You know, this is a difficult balancing act to walk. Nobody in their right mind would like to support raising taxes, but so long that the public asks for services improving our roads, improving our parks, we have to get the money from somewhere. And for me and I certainly didn't want to hit the homeowners with a significant tax increase. Although there was, we came up with just a mild bump and the deliberations were very spirited to say the least.

Initially the Hotel tax rate was much higher rate than, much higher rate than we were considering, and we did bring it down. On a personal note, I was hoping we could bring it down even further, somewhere along the lines where Kauai is paying, about 10.85 or so, but we settled roughly at 11.85 if I'm correct, by a few cents or more.

But none the less, it is what it is. This is not the end all, because if some of the concerns expressed in testimony do occur along the way, this Council has the authority to make some adjustments in the next budget session. But for many years the hotels have paid the lowest tax rate of all the four counties. And now I think when it comes to short term rentals, we need to get that tax rate on par, to level the playing field between the Hotel and Short Term Rentals. Because, while I appreciate the success of those who are having this great monetary success in the short term vacation rental industry, it has had a tremendous impact on having these homes for long term rentals.

And our residents, many of whom work in the hotels are suffering, they cannot find a place that is of reasonable cost. I know of some people who are trying to keep their cost down so that they can accommodate the local residents who need housing, who work in our hotels, who work for the fire department, police department and so forth.

And I can agree what Mr. Hannemann said, we need to crack, do what we need to do to crack down on the illegal transient vacation rentals. So this is becoming a problem and we need to stop talking about it and really get serious. And I know previous Councils have, so it's our charge now to do so.

But all in all, as long as the public demands the services that we deservingly need, it has to come from somewhere. And impacts are made from visitors to our islands, which we all welcome, but everybody's got to pay their fair share. And for me, I don't want to hit the homeowners, the local residents with the long, you know, a significant increase in the tax rate. So therefore, it has to come from the so-called cash cow, but at the same time I think it needs to be done gently so to speak, an increase and we'll see how it goes at this rate that we have set.

So with that being said, I'll, I'll leave it at that and get off of my soap box and I just want to thank all of the public for coming out and sharing their mana'o with us, because I think it's a healthy compromise what we've reached, what we were originally considering and now this is the rates that we have set forth. So, I'll end it right there, Madam Chair. Thank you.

CHAIR KING: Thank you, Councilmember Molina.

Councilmember Sugimura.

COUNCILMEMBER SUGIMURA: Thank you. I appreciate all the people who came here and sitting in the chambers, I know that you are all going to be participating in the Charity Walk. I just wanted to make a comment of the person who really got to me today, is the lady who came from a land, land management company, Maui Land Broker who talked about the trials and tribulations that they go through from long term to short term. I mean, her description was, was haunting to me and I think it's all the things that as Councilmembers we fear. And we get some notification about it, but to hear that kind of animosity being projected to these people who are just, you know, who are doing their job, trying to do the best they can, I'm sure with the spirit of aloha and then to be attacked in that way is, is, is very troubling to me.

I think the Members have, have said it, in that we deliberated quite long. I must tell you that when we made these motions for the property tax rates, we didn't just do one motion and it was approved, we went through several variations and one of the rates we went through seven motions that didn't pass until we could get to one. So, it's difficult and I mean if I could, I would probably relook at the Hotel rate, you know today based upon the testimony or even look at the short term rates. But based upon the time constraints I look forward to participating in the temporary investigative group, or hearing what the outcomes are so that we can see how we can do this better.

The Members have spoken about the services that are being requested from us or as you've read in today's paper, there is a big push to build the Paia Bypass. So all the roads that are needed in our community, you know, we participate in it somehow. But there is a great need to kind of balance this infrastructure so at this time I'm going to be supporting this. It's too late to make a change and I will say that I look forward to our Budget Chair putting this group, or temporary investigative group and maybe

relooking at this so that we can have more, more substance like these testimonies today, to, to take us to a rate of balancing what the infrastructure maybe, what their needs are of the community and so we have less, you know, more available for our residents and that we can provide the best aloha spirit that we can. So, thank you.

CHAIR KING: Thank you, Ms. Sugimura.

Councilmember Kama.

COUNCILMEMBER KAMA: Thank you, Chair. I am totally in support of this resolution. I think that this Council had, our Chair had worked hard to take us through a, for some of us, a first-time process in working on this budget. It was, I languished during this time, trying to provide services for all of our people, for the unsheltered, to even those who can afford to buy a home but are short with the down payment or deposit.

I languished over trying to put what I thought my proposals would be able to fit into the structure and other people put their proposals in. And we went back and forth and forth and back, and I think you came to a point where we're so tired, we just figured go home already and come back the next day refreshed, so we can think clearly. And the voices that I heard in the chambers today, are voices that I remember being echoed in this chambers late at night, about this or that and what about this and what about that.

So, I am in support of this, it is for one year and we're going to have a TIG, I'm happy about that. That we're going to take a look at these rates, that hopefully that we're going to come up with something better that meets all of the needs of our people, the industry itself, and as well as be able to come out in the end with something that we can all be proud of.

So, and in the end I really want to be able to have enough money to shelter the unsheltered and to be able to have really, truly attainable housing for our people, who's probably working in an industry where 45 to 60 percent of their income goes to their housing today. I want to be able to have enough money to be able to make housing that they can actually use 30 percent of their income as opposed to using 60 percent for their housing needs. So, I support, and I will be voting yes. Thank you, Chair.

CHAIR KING: Thank you, Member Kama. Councilmembers, any other comments or discussion? If not, I will call for the question?

Mr. Clerk, would you restate the question that's on the floor, the motion.

COUNTY CLERK: Motion by Vice-Chair Keani Rawlins-Fernandez, seconded by Councilmember Lee to adopt the resolution entitled, "ADOPTING THE REAL PROPERTY TAX RATES FOR THE COUNTY OF MAUI, EFFECTIVE JULY 1, 2019".

CHAIR KING: Okay, all those in favor say, "aye".

AYES: COUNCILMEMBERS KAMA, LEE, MOLINA,
PALTIN, SINENCI, SUGIMURA, VICE-CHAIR
RAWLINS-FERNANDEZ, AND CHAIR KING.

CHAIR KING: Any opposed?

NOES: COUNCILMEMBER HOKAMA.

CHAIR KING: Measure passes eight "ayes"; one "no", Mr. Hokama.

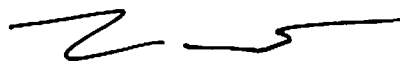
Okay, Mr. Clerk.

COUNTY CLERK: For the record RESOLUTION 19-89. Madam Chair, there's no further
before the Council.

CHAIR KING: Okay. No further business, the meeting will be adjourned at 12:06 p.m. today.
Thank you, Members

ADJOURNMENT

The public hearing of May 10, 2019, was adjourned by the Chair at 12:06 p.m.



JOSIAH K. NISHITA, COUNTY CLERK
COUNTY OF MAUI, STATE OF HAWAII

Friday, May 10, 2019

Aloha Kakou:

Aloha Council Chair Kelly King:

Greetings to everyone here on all sides of this short-term lodging issue. I'm pleased that we are all here to speak on this important matter.

My name is Paul G. Roberts and I have been employed by Hyatt Hotels for 24 years. I grew up on Oahu and started my hospitality career in "the trenches" at the Hyatt Regency Waikiki. I started in an entry level position in Food & Beverage and have worked my way up through many departments and responsibilities. I am currently the Director of Facilities at one of Hyatt's premier hotels on Maui the Andaz Maui Resort at Wailea.

During my 24 years in the Industry, I've not only worked and built my career through the auspices of Hyatt, but I've been able to contribute my time and energy to the local community at large, through Hyatt's enthusiastic and sincere participation in service activities such as Easter Seals, and our annual Charity Walk and many other activities and campaigns which provide support both financially and through pro bono support activities. The hotel-wide support of such collaborative charitable activities has given me a great opportunity to give back to our community... and the enthusiasm exhibited by our many employees as well as management, confirms our commitment to our increased role in support of important local social welfare organizations. I must admit I feel a strong sense of pride, knowing that I'm giving back to the community that nurtured me as a young man.

Now, through the opportunities given me in my employment in our visitor industry, I'm greatly blessed to assist my family in their many endeavors and support my elderly mother in this time of life when she is dependent on her children. The hospitality industry has generously and enthusiastically supported my own personal growth and life journey, for which I will be eternally appreciative. I want to believe that the same opportunities and blessings provided me will always be available for the next generation as they grown into maturity also seeking a meaningful life. For these reasons, I wish to record my opposition to this proposal.

Please reconsider the council budget proposal of increasing the real restate property taxes for hotels at \$11.00. This will in fact increase our tax bill 50% and \$500,000 per year. Our hotel value was increased this year and our bill is already going up 27% at the current rate of \$9.37. Please take the next year to evaluate all of the new funds from new values and let's discuss as a community the best use and if it not enough, find a way to make our community, our ohana even better through a comprehensive and collaborative approach.

Sincerely,

Paul G. Roberts
Director of Facilities
Andaz Maui at Wailea Resort

Good Morning Chair Kelly King and Maui County Council Members,

My name is Sam Spurrier, I am a resident of Kihei, a husband, a father of 3 and soon to be 4, and I enjoy volunteering within my church, community, and mentoring students. I was born and raised on the Island of Oahu and have been in the hospitality industry for the last 13 years, with 8 of them here in Maui. Currently, I am the Director of Sales at the Wailea Beach Resort and happy to be here today with approximately 30 of my colleagues, many which are here today during their personal time off.

It is a privilege to share testimony on behalf of the Resort and the tourism industry as it relates to the proposed increase in Real Property Taxes.

It wasn't many years ago in 2008 when the visitor industry suffered a significant hit which took years to recover. I particularly remember this time as I was finishing college and seeking a career in hospitality. There weren't many opportunities due to the hiring freezes.

Maui is fortunate to have a best in brand position. Although, we have learned that we are not immune to travel perceptions. Just last year, we experienced the impact to our islands from the volcano, Hurricane Lane, and Tropical Storm Olivia. Additionally, the state reported visitor counts really don't reflect job growth or total tax revenues. In 2008, Transient Accommodations Tax paid only for marketing expenses with no additional reserve. Today, the TAT subsidizes a portion of marketing, but also contributes \$450M to the General Fund. An important economic contribution.

Our hotel occupancy has remained flat for the past 6 years with our number of full-time employees growing by nearly 100 or 20%. This growth came after ownership made a significant multimillion-dollar investment in the resort.

The proposed tax increase will deter investment, reduce jobs, and limit other contributions to the community. As we all know, the visitor industry supports many ancillary businesses from construction jobs to restaurants and more. 80% of the dollars made through hotels stays within the island to support businesses, home purchases, and other taxes. Although recently reduced from the initial proposal, any increase in property taxes has rippling effects. It will reduce our community donations. Annually, we give \$200k local in-kind support. Hale Kau Kau is a great example. This food program offered via St. Theresa has been an important partner for the past four years. Each month, we give a day of service in providing food and serving community meals. We have a long list of organizational support focused on youth, elderly, culture and more. We are also looking to invest in renewable energy projects that preserve resources. Tax increases of this magnitude might cancel or significantly delay implementation.

As recently reported by The Economic Research Organization at the University of Hawaii, we are looking at an economic slowdown. For all the reasons mentioned today, we ask that you carefully consider your recommended property tax increases so that our industry continues to sustain a thriving community. Mahalo for your time and consideration!



Maui Hotel & Lodging ASSOCIATION

May 10, 2019

Council Chair Kelly King
Maui County Council
200 South High Street, 8th Floor
Wailuku, Hawaii 96793

Dear Council Chair King and Members of the Council:

My name is Lisa Paulson, Executive Director of the Maui Hotel & Lodging Association (MHLA), the legislative arm of the visitor industry. Our membership includes 194 property and allied business members in Maui County – all of whom have an interest in the visitor industry. Collectively, MHLA's membership employs over 25,000 residents and represents over 20,000 rooms. We are the largest employer of residents on the Island - directly employing approximately 40% of all residents (indirectly, the percentage increases to 75%).

MHLA opposes the current proposed real property tax (RPT) rates for the three visitor plant tax classifications. The hotel/resort, short-term rental and timeshare classifications are the highest tax rates for Maui County. Across all classifications the hotel/resort is proposed to have the largest increase of 17.4% - the largest % increase in over 15 years. We keep hearing that it is "time" for the visitor industry to "pay" when we are already contributing greatly through TAT, GET and RPT taxes. Maui County generates \$182 million in TAT of which \$23.5 million goes to Maui County, the rest to the State; The RPT taxes we generate through our visitor plant is currently 42.5% of the total RPT collected for Maui County. We would like to request greater government efficiency instead of continual tax increases to our economic driver.

The reasons for our opposition are as follows:

Industry Support for the Community: There is the misconception that the visitor industry exists to benefit offshore investment companies. However, not only is the industry the number one private sector employer in Maui County but it is a generous supporter of local community charities. Individual businesses donate money, goods, and services to worthy causes. On average each hotel donates \$80,000/year to charitable organizations as well as an average of 625 hours of staff time donated to volunteering in the community. The Maui Hotel & Lodging Association's Charity Walk raised \$1.4 million last year exclusively for 100 Maui County non-profit organizations – we hope to repeat this again tomorrow – I have attached the 100 non-profits benefiting from this year's walk (**Attachment A**). We grant over \$35,000 each year in scholarships to public school seniors and scholarships to UH Maui college students. Just last month we distributed \$150,000 in checks to organizations that assist with programs for the homeless. We believe in investing in our employees and our community.

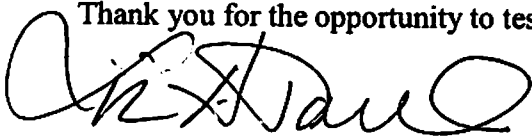
High Property Values: Maui County's economy is powered in large part by a strong visitor industry, and year after year we see double digit increases to our industry's real property values, resulting in more tax revenues being collected. Based on the increase in this year's property assessed values an additional \$14 million will be generated at the current RPT rates for Hotel/Resort, Short Term Rentals and Timeshare. The average property valuations for FY20 have increased by 27%. Combined with the proposed RPT increase of 17.4% on hotel/resort – many properties will see a property tax increase of 50% or more. In addition, we have heard from some Council members that we should be level with other RPT rates paid in other Counties in the State. If there is to be a comparison of rates in other Counties, then all classifications should be looked at – not just one tax classification. Other Counties have a fair and equitable share of taxes across all business classifications without the huge disparities like Maui does. Commercial and Industrial rates should also be level with our visitor plant as they benefit from the visitor industry. We again ask for equitable taxes as is shown in other Counties' RPT rates, across all classifications.

Economic Slowdown: Many signs have pointed to an economic slowdown over the past year as concerns have been shared by state economists, government leaders, and visitor industry experts. This point was amplified again in the May 3, 2019 UHERO report. (Attachment B).

Industry Competitiveness: The hospitality industry, which competes nationally and internationally against lower-priced destinations, cannot pass on tax increases to our visitors while concurrently dealing with the state's high cost of doing business. We do not have the market diversification that Oahu does – we do not have direct international flights from Asia and Oceania. We are keenly aware of our position in the visitor market and the cost of a Hawai'i vacation. Any forces that adversely affect our ability to compete, such as having to pass along higher taxes and cuts to our Visitor Bureau Marketing, also impact our appeal as a visitor destination, the availability of money to renovate existing properties, and employment within the hospitality industry, all of which has a ripple effect across our entire economy.

Conclusion: The hospitality industry has enjoyed 7 consecutive years of record increases. We must be mindful, however, that the hotel sector has not benefitted entirely from this growth as more and more travelers are opting to stay at alternative accommodations – many that are illegal and not paying their fair share of taxes. We are very concerned with the potential combination of an economic slowdown, higher taxes from the State and County and loss of marketing funds to our Visitors Bureau. Furthermore, there are thousands of individuals from every County District who are your constituents, who are employed by lodging and hospitality businesses that are very dependent on their living from the visitor industry to support their families. We ask that you oppose measures that could threaten their livelihoods and place the number one provider of jobs in the County in jeopardy.

Thank you for the opportunity to testify.



Sincerely,
Lisa H. Paulson
Executive Director

**2019 Charity Walk, Maui County
Nonprofit Beneficiaries**

MOLOKAI

'Aha Kukui O Molokai
Friends of Molokai High & Intermediate School
Molokai Filipino Community Council
Molokai Island Foundation
Molokai Little League Association
Aka'ula School
Hospice Hawaii Molokai
Ierusalem Hou Church
Molokai Cancer Fund

LANA'I

Lana'i Academy of Performing Arts
Lana'i Arts & Culture Center
Lana'i Cat Sanctuary
Lana'i High & Elementary School Fndn.
Hospice Hawaii Lana'i

MAUI

Academy of Finance, Maui High School
Academy of Hospitality & Tourism
Aloha House, Inc.
Aloha Independent Living Hawaii
Aloha Kai Foundation
ALS Association Golden West Chapter
American Heart Assn., Maui Kids Cook
Maui Lani Cane Fire Foundation
ARC of Maui County
Assistance Dogs of Hawaii
Ball Out 'Ohana Maui Youth Fndn.
Best Buddies
Big Brothers Big Sisters of Maui
Catholic Charities Hawaii
Central Maui Hawaiian Civic Club
Child & Family Services
Christ the King Church
Doris Todd Christian Academy
East Maui Animal Refuge
Family Life Center
Feed my Sheep
Frank De Lima's Student Enrichment
Girl Scout Council of HI - Maui
Habitat for Humanity Maui
Hālau Ke'alaokamaile
Hālau Kekuaokala'au'ala'iliahi
Hale Kau Kau
Hale Makua Health Services
Hanona

Hawaii Animal Rescue Foundation
Holy Rosary Church
Hospice Maui
Hui No Ke Ola Pono
Imua Family Services
Ka Hale a Ke Ola Resource Center
Ka Lima O Maui
Kahana Canoe Club
Keiki Cupboard
Kiffmann Tae Kwon Do
Lahaina Arts Association
Lahaina Canoe Club
Lahainaluna High School Foundation
LISEF Lahaina Complex Tutor Program
Make-a-Wish Foundation
Malama Na Makua A Keiki, Inc.
Maui Academy of Performing Arts
Maui Adult Day Care Centers
Maui Aids Foundation
Maui County Community Television
Maui County Council, Boy Scouts
Maui Economic Opportunity, Maui
Maui Family Support Services, Inc.
Maui Family YMCA
Maui Food Bank
Maui High Chorus Booster Club
Maui High School Band Booster Club
Maui High School Foundation
Maui Humane Society
Maui Memorial Medical Center Fndn.
Maui Taiko
Maui United Soccer Club
Maui Waena Band Booster
Maui Youth & Family Services, Inc.
Mediation Services of Maui, Inc.
Mental Health Kokua
Mobile Mini Horse Visits
Na Hoaloha - MIVC
Napili Bay & Beach Foundation
NSDAR, Haleakala Chapter
Organ Transplant Maui
Our Lady Queen of Angels Parish
PATCH (People Attentive To Children)
RAM Community Foundation
Ronald McDonald House Charities HI
Roselani Place
Sacred Hearts School Lahaina
Salvation Army, Maui
Sparks Basketball Maui

Special Olympics Maui County
St. Anthony Church, Family Life Ministry
St. Anthony School
St. Joseph Catholic Church
St. Rita Catholic Church, Social Ministry
Teens on Call
The Maui Farm
Theatre Theatre Maui
Westside Hoops, Inc.

RECENT DATA CONFIRM WEAKER GROWTH

UHERO STATE FORECAST UPDATE, PUBLIC EDITION
MAY 3, 2019

UHERO
THE ECONOMIC RESEARCH ORGANIZATION
AT THE UNIVERSITY OF HAWAII

Hawaii's slowdown is becoming more entrenched. Better get used to it.

The past few months have brought more evidence of Hawaii slowing. The number of visitor days remains below last year's peak, with more worrying signs from falling visitor spending. Job growth has largely stalled and income gains have receded. At best this represents a new normal for Hawaii.

Tourism is past its peak

The visitor industry had a roller coaster 2018, with robust first-half gains offset by second-half losses. 2019 has started out roughly on par with year-earlier levels, and 2% below last summer's peak, measured by visitor days. International travel has been particularly weak, especially the number of visitors from emerging markets, which has been running about 7% lower than at this time last year. The US market has been a bit stronger: the number of visitor days is up about 2% from last year.

Visitor spending looks considerably worse. Lower hotel occupancy pulled down real revenue per available room by 5% in the first quarter. Overall real visitor spending has been on a downward trajectory since last spring and ended the first quarter about 4% lower than a year ago. On a per-person basis, inflation-adjusted spending has now slipped to levels not seen since 2010. Visitors from Japan and other Asia-Pacific markets have reduced their spending significantly, in part reflecting the moderate dollar appreciation that occurred last year. But even US visitors

are spending less, suggesting that broader concerns about the US and global economies may be having an adverse impact here.

While tourism softness is a real concern, we should note that it follows last year's gangbuster first half, and many of our comparisons are to peak levels of activity at that time. We also expect some recovery from the particularly weak recent figures as this year progresses, a view that is supported by a healthy outlook for airline seats. Fueled by new Southwest flights, airline capacity in the second quarter should be about 3% higher than a year ago. Still, visitor gains will be much harder to come by than in recent years. Arrivals will rise a bit more than 2% this year, decelerating to 1% by 2021. Prospects for visitor spending are more worrisome. We expect a net loss in inflation-adjusted terms this year, with no recovery over our forecast horizon.

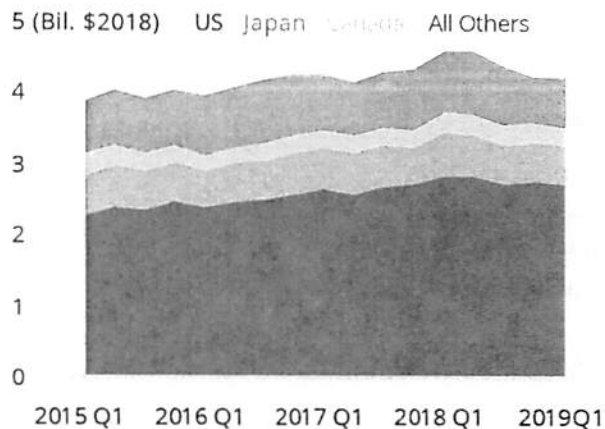
Revisions reveal weak employment

As we anticipated, in March the US Bureau of Labor Statistics revised last year's payroll job gains downward substantially. The revision—from 1.6% growth to just 0.5%—confirms that net job creation in 2018 was only half as strong as in 2017. (Our own internal benchmark estimate missed the official revised figure by just two-tenths of a percentage point.) The slower growth trajectory has continued into this year, with less than a half-percent job growth in the first quarter. A modest pickup in hiring is anticipated this year as the tourism industry partially regains its footing.

The accommodation and food service industry, which represents the largest share of private nonfarm jobs in Hawaii, has seen a slight uptick following a flat second half of 2018. Recent swings in tourism have not translated into large fluctuations in the workforce, suggesting that there is now somewhat more slack in labor utilization than at last year's visitor peak. Consequently, the firming of industry activity will generate relatively little new hiring. Job growth will come in below 1% this year and next. Earnings by industry workers will also grow at a muted pace, increasing at approximately a 1.5% annual rate for the next few years. Hiring in other industries that depend on tourism will be similarly subdued. This year, jobs in the transportation and utilities sector will grow at about half of last year's 1.8%

Visitor Expenditures

Visitor spending has been trending down for the past year.



pace, and trade jobs will be flat. The following two years will be only a little stronger, as conditions in the tourism industry remain on a slow-growth path.

Construction hangs in there

As we have observed in past reports, the construction industry has now settled on a plateau, with the number of jobs hovering near 36,000, about 2,400 jobs below the mid-2016 peak. Last year's 21% expansion of total permits, as well as anticipated gains for the next two years, will support a continuing high level of industry activity. Support will come from resort, residential, and public-sector projects. We will take our annual in-depth look at industry prospects in our third quarter UHERO Construction Forecast.

The large healthcare sector has been a steady performer during this expansion, averaging 2.6% annual growth since 2015. The industry slowed along with the overall economy last year, and it has expanded at only a half-percent pace in recent months. The state will see rising demand for healthcare services in coming years, but physician shortages will likely continue to be a problem. In response to these concerns, the State Senate has passed a bill making it easier for physician assistants to take on additional responsibilities. Growth of medical personnel and industry income will trend up at a little over 1% pace for the next few years.

Last year, federal government payrolls rose by less than 1%, while state and local jobs declined slightly. Aside from a temporary bump associated with the 2020 Census, the size of the federal workforce in Hawaii will remain near

current levels. State and local government employment will be similarly muted, rising less than a half-percent this year and flattening out thereafter. Budget constraints will be an impediment to further growth. Nine months into this fiscal year, State General Fund revenues have grown only slightly faster than the rate of inflation.

Hawaii no longer a growth leader

Last year's broad slowing of job growth took some pressure off super-tight labor markets, leading to a retreat of the unemployment rate from the record lows set at the end of 2017. Still, we continue to hear from many businesses about labor shortages across the full range of occupations and skill sets. On a statewide basis, the labor force actually peaked in early 2017 and has trended downward since then. The number of people who report having at least one job has declined as well.

According to recent figures from the US Bureau of Economic Analysis, Hawaii had the slowest income growth in the nation in 2018. Personal income from all sources grew by slightly less than one percent in inflation-adjusted terms, and labor income grew at an even slower half-percent pace. The weakest sectors included government, construction, trade, and the finance and real estate industry. The tourism slowdown has weighed on income gains in the accommodation and food service sector, as well. Now that the pace of economic growth has slackened, further income gains will remain modest, in the roughly one-percent-per-year range.

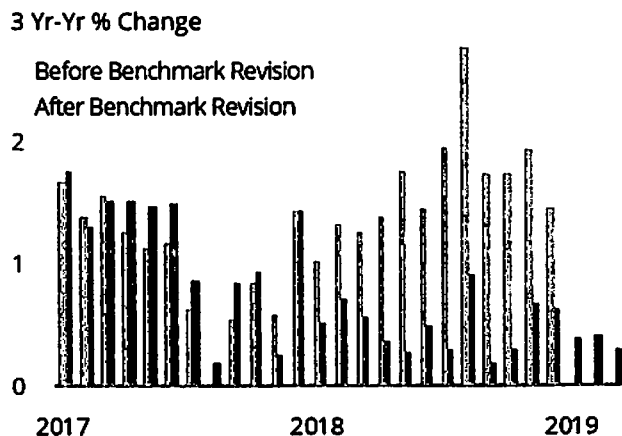
How much more slowing?

Recent data confirm the significant broad-based slowing that we noted in last quarter's report. While tourism can expect a partial recovery from particularly weak recent conditions, the industry's long period of robust expansion is over, and further gains will be incremental at best. The recent pullback of visitor spending signals substantial risks to the downside, depending on things largely outside our control: the external environment, currency movements, and changes in visitor sentiment.

Slowing is not just a visitor industry story, but extends across much of the economy. Local demand has eased off the healthy pace we saw during the recovery phase, and a dearth of population growth will impose structural limits going forward. Even if the unemployment rate has eased from record lows, the workforce is simply not there to drive strong ongoing expansion. Hawaii needs to get used to a modest pace of job and income growth.

Nonfarm Payrolls

Growth in nonfarm jobs was revised down substantially.



HAWAII ECONOMIC INDICATORS
YEAR-OVER-YEAR PERCENT CHANGE

	2016	2017	2018	2019	2020	2021
Nonfarm Payrolls	1.3	1.1	0.5	0.7	0.7	0.5
Unemployment Rate (%)	2.9	2.4	2.5	2.7	2.9	3.3
Visitor Arrivals	3.0	5.2	5.9	2.3	1.2	1.0
U.S. Visitor Arrivals	4.6	5.1	9.0	3.1	1.2	0.7
Japan Visitor Arrivals	0.4	6.7	-1.0	1.4	0.4	0.2
Other Visitor Arrivals	0.4	4.0	2.2	0.1	1.8	2.5
Inflation Rate, Honolulu MSA (%)	2.0	2.5	1.9	1.7	1.9	2.0
Real Personal Income	1.3	1.2	0.9	0.8	1.1	1.0
Real GDP	1.5	0.7	1.3	1.1	1.0	1.2

Note: Source is UHERO. Figures for GDP for 2018 are UHERO estimates. Figures for 2019-2021 are forecasts.

UHERO

THE ECONOMIC RESEARCH ORGANIZATION
AT THE UNIVERSITY OF HAWAII

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WRITTEN TESTIMONY

May 10, 2019

PROPOSED REAL ESTATE TAX INCREASES

Aloha kakou and good morn to all.

Thank you for allowing this public testimony to take place regarding the pros and cons of this proposed tax increase.

My name is Clifford Naeole.

I appear before you this morn as a Native Hawaiian...as a practitioner...and as an employee within the Hospitality Industry. The exact name of my employer...nor what I do, I feel is irrelevant. However...what does matter is the fact that I am employed gainfully and through this employment...I can live with my family and friends on this beautiful island and State.

Being in the hospitality industry does not differentiate me from anyone else. And trust me...I get it. For the past 28 years, I have made the trek from Central Maui to Kapalua and have experienced many times the 2 hour, 3 hour, 4 hour delays. I have been stranded from either home or work by the fires which closed roads for 2 or 3 days. I have been fined and had to appear in court for camping and fishing on a beach for ONE day...while looking around and seeing others who yes...are houseless...but have been at that same site for weeks if not months go without penalty. I have tried to have family picnics to rejuvenate my spirit...only to have it bombarded with tourists walking through our area as if we were invisible.

And yet...I bear with these negatives to focus upon the positive. And the positive is that I am not forced to leave my homeland in search of happiness elsewhere and try to fit in as someone else. I get to love and appreciate the gathering of cultures within this island So I am asking you...that set our rules and regulations...to think of the greater good. Yes, Maui is in dire need of restructuring its roadways, health care, educational systems and homeless/houseless situations. I...and I believe all of us gathered here are in favor of this.

My concern is that it appears that we are taking a sledge hammer to pry open a glass case. I will be honest with you in saying that I do not understand the fancy legal lingo and political rhetoric involved with this. What I do know is that my employment...and MANY others will be affected by the shattering of this glass. Open this case carefully. If workers face shorter hours or layoffs...what opportunity is there to replace it? Another side job? If potential travelers to Hawaii...Maui...compare rates and see that Mexico, the Caribbean etc are better suited to their pocket books...because we are outpricing ourselves out of the market...EVERYONE here is affected. Lets determine with close scrutiny the long term effects upon the "whole."

I truly believe that we are able to determine a more fair and gradual increase that will find a balance for the benefit of all. I have walked the fine line of commerce, community and culture in my job title. It's a tough job that demands the ability to access one side and provide for the other without dooming one or the others. Perhaps tiered increases to taxes pre-determined by the size of the projects? These tiered

structures should have earmarked priorities so that the developer can become partners in the future of Maui rather than be looked upon as adversaries. All businesses within the industry will know beforehand where and what their taxes will be used for. All employees, Unions etc will also know beforehand the benefits to come.

I fully understand that tax increases are inevitable. My hope is to have these taxes be reasonable and not have the learning curve jump from zero to a hundred with one swing of the sledgehammer.

Your intentions are good. The method and process is questionable. But with careful planning...the outcome could be great.

I am anti exploitation of our culture and practices. I am pro sustainable growth and energies. I am pro agriculture and aware of ecological and environmental challenges. Land is finite here, as our spaces on our beaches, our water...and now even patience is becoming finite. However, I believe that the Hospitality Industry is here to stay. How can we apply it as an advantage without shattering the glass case.

Mahalo Piha for your time and willingness to listen to all concerned. The common denominator is that we are gathered here due to "concern."

A handwritten signature in black ink, reading "Clifford J. Naeole". The signature is fluid and cursive, with the first name "Clifford" being more prominent and the last name "Naeole" following in a similar style.

Clifford J. Naeole

Cultural Advisor

Citizen of Maui County



**HAWAI'I LODGING & TOURISM
ASSOCIATION**

Testimony of

*Mufi Hannemann
President & CEO*

Hawai'i Lodging & Tourism Association

Maui County Council

Public Hearing: Friday May 10, 2019

Determining the Real Property Tax Rates for the County of Maui

Dear Chair King and members of the Maui County Council:

The Hawai'i Lodging & Tourism Association—nearly 700 members strong, representing more than 50,000 hotel rooms and nearly 40,000 lodging workers, respectfully opposes the proposed increases to the real property tax rates for the hotel, resort, and short term rental classes.

The reasons for our opposition are as follows:

A) Economic Slowdown: Many signs have pointed to an economic slowdown over the past year as concerns have been shared by state economists, government leaders, and visitor industry experts. This point was amplified by a recent report by the Hawai'i Tourism Authority that reflects a dampened first quarter in visitor spending. Meanwhile, our HLTA hotel-members already had been experiencing a downturn for a good portion of 2018 because of the Kaua'i flooding, Kilauea eruption, federal government shutdown, and prolonged hotel strike.

B) High Property Values: Our economy is powered in large part by a strong visitor industry, and year after year we see astronomical increases to our industry's real property values, resulting in additional tax dollars being collected organically. FY 2020's numbers state that the industry's taxable valuation is at \$14.5 billion, which is an increase of \$1.3 billion from FY 2019. This increase alone provides an extra \$14 million in collected taxes from the lodging industry in Maui County. In just the past 5 years, the lodging industry's taxable valuation has increased by nearly 32%. As proposed by the County Council, the additional tax revenue already produced by higher property values and an active real estate market is to be further increased by raising the tax rate by a whopping 17.39% for hotels and resorts. The question remains: why isn't the tax collected on the increasing valuations enough? In Maui County, the real property tax revenues derived from the lodging industry comprise an unparalleled 42.5% of the total monies collected across all RPT classifications. This percentage value is more than two times higher than any other County in the State. Therefore, we find it unfair to propose an inequitable \$1.63 increase to hotels and resorts, and a \$1.47 increase to short term rentals, when the next highest RPT proposed increase is \$0.14 (commercial). This will continue to divide the lodging industry from all other RPT classifications.

C) State Legislature: Each of the Counties in the State are earmarked funds from the transient accommodations tax to help with County infrastructure and services. Maui's take from the TAT is an annual \$23,484,000. These funds are derived from a tax that is levied strictly on visitor accommodations. This number was further increased during the 2017 legislative special session, when a 1% increase was added to our Transient Accommodations Tax to help fund Honolulu's Rail Project. In addition to our already high transient accommodations tax, each year legislation is proffered to further increase taxes imposed on the industry. This year, the Governor signed into law

a measure that adds the TAT to our hotels' "resort fee." With the cost of doing business for our number one economic driver constantly under fire, it is costing more and more for visitors to travel to and stay in Hawai'i.

D) Industry Competitiveness: The hospitality industry, which competes nationally and internationally against lower-priced destinations, cannot continue to pass on tax increases to our visitors while concurrently dealing with the State's high cost of living. While national comparisons on taxes are numerous, there is no denying that Hawai'i consistently ranks among the jurisdictions with the highest tax rates for lodging accommodations. We are keenly aware of our position in the visitor market and the cost of a Hawai'i vacation. Any forces that adversely affect our ability to compete, such as having to pass along higher taxes, also impact our appeal as a visitor destination, the availability of money to invest in new hotel properties or renovate existing ones, and employment within the hospitality industry and related travel businesses, all of which has a ripple effect across our entire economy. Small retail outlets and restaurants attached to a hotel or resort will also be negatively impacted by this additional tax increase.

E) Impact on Hawai'i's Workforce: The cost of doing business in Hawai'i is already at a point where companies are having a difficult time turning equitable profits. The addition of increased taxes would impose an extra burden on our hotels and resorts, forcing them to go down a path they have done a good job at avoiding: cutting operational costs and ultimately, the workforce. We are keenly aware that the hospitality industry is the number one private sector employer in the State as well as one of the highest taxed economic sectors- increased taxes would result in fewer jobs, employment cut backs, and curtailment of incentives. The last thing we want to see is for our industry to turn to automation as a result of increasingly high costs of doing business.

F) Industry Support for the Community: There is the misconception that the visitor industry exists to benefit offshore investment companies. This is blatantly false. Not only is the industry the number one private sector employer in the State but it is a generous supporter of local community charities. Individual businesses donate money, goods, and services to worthy causes, while the Hawai'i Lodging & Tourism Association, through its foundation, raises over \$2.6 million a year exclusively for local non-profit organizations, grants over \$50,000 a year in scholarships to public school seniors and thousands of dollars more in scholarships to college students, and has donated hundreds of thousands in funds for homeless services on Maui. Of the Charity Walk funds raised, the Maui Hotel & Lodging Association alone raised \$1.4 million for 106 local non-profits last year. These efforts have demonstrated how the visitor industry has helped the County immensely in tackling homelessness and an array of other issues.

Additionally, through one of our latest initiatives with the Hawaii Tourism Authority, we are working together to provide \$500,000 in 4-year college tuition scholarships, to students (statewide) who wish to study and pursue a career in hospitality. Furthermore, the Hawai'i Tourism Authority through, hotel room tax revenues, has been able to provide substantial support to major festivals and events, and programs dealing with: community enrichment, the Hawaiian culture, and natural resources. Just this year on Maui, the HTA has provided \$282,000 to help support 17 community enrichment programs, \$187,000 to help fund 5 Hawaiian culture programs, and \$303,000 to help underwrite 7 programs dealing with natural resources and environmental restoration.

Conclusion: The hospitality industry has enjoyed 7 consecutive years of record increases. We must be mindful, however, that the hotel sector has not benefitted entirely from this growth as more and more travelers are opting to stay at alternative accommodations. With what we have experienced last year in manmade and natural disasters, hotel strikes, and the government shutdown we must be cognizant of the fact that nothing can be taken for granted. In this regard, remaining cost-competitive and not viewing the visitor industry as a source of endless wealth for government must be foremost if we are to maintain our status as a prime destination for many years to come. Furthermore there are thousands of individuals from every Council District who are your constituents, who are employed by lodging and hospitality businesses that are very dependent on their living from the visitor industry to support their families. We ask that you strongly reconsider these proposed tax increases that could threaten their livelihoods and jeopardize the number one provider of jobs in the State.

Mahalo for the opportunity to offer this testimony.

Council of the County of Maui

Akiko Nakazato
86 Papahi Loop
Kahului

Friday, May 10th, 2019

Testimony Opposing Proposed Increase in Hotel & Resort Real Property Tax rates

Aloha Council Chair Kelly King, Vice-chair Keani Rawlins-Fernandez, and Councilmembers of the County of Maui. Thank you for the opportunity to express my strong opposition to the proposed increase in the hotel and resort real property tax rate.

For the past 25 years, I have had the privilege to work in the hotel industry on Maui and am currently the Director of Catering Sales at The Ritz-Carlton, Kapalua.

My company provides me with many wonderful opportunities within my career which include a strong income with various benefits that are necessary to support my family. I am proud to be an associate of The Ritz-Carlton, Kapalua who nurtures its employees and extend many opportunities for us to thrive in our career, be successful, and most importantly, continue to live here on Maui. In addition, The Ritz-Carlton, Kapalua devotes its resources into many community efforts that have positive effects on the residents of Maui County.

I am writing today to express my concern that this big increase in the tax rate can adversely affect my property's ability to continue supporting Maui communities that many Maui residents benefit from. Not only that, with this large tax increase, it will prohibit our company to continue providing us with work hours, competitive pay wages, retirement plans and medical benefits which are necessary to all of us.

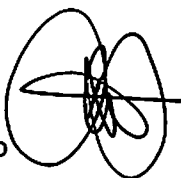
This will also push the island of Maui out of the tourist industry market, as we will have to increase already high room rates, menu prices and other services we offer to justify our pricing. We will lose our visitors to similar lower priced destinations, such as Caribbean, Mexico and Puerto Rico, where tax rates are lower. Our visitors are price sensitive and find value to visit not only lower priced, but destinations that require shorter travel from their homes. Decrease in visitors and spending will affect not just the associates who work in hospitality industry, but the entire island economy such as small/local businesses who heavily rely on their day to day sales.

It is my request and hope that the County Council will oppose this large tax rate increase so we can continue to do more than just fill the hotel, but continue to donate our time and resources to helping those less fortunate, creating good jobs for our community, support local businesses, and strengthen the tourism industry for Maui.

Thank you for the opportunity to share my opinion. Please oppose this tax rate increase.

Mahalo,

Akiko Nakazato



283-3642

RECEIVED

From: Edwin Clarke <clarkepe@hotmail.com>
Sent: Monday, May 06, 2019 8:31 AM
To: County Clerk
Subject: Proposed Increase in short term rental property taxes.

2019 MAY -6 AM 9: 08

OFFICE OF THE
COUNTY CLERK

Aloha

We own a beachfront condo in Maalaea, for the past 20 years and frequently spend several months a year there. We rent our condo on a short term basis and pay discriminatory taxes to both the state and county. We have watched our guests spend more to support local businesses than many of the local people. In our opinion an increase in the short term rentals tax will be highly discriminatory and will fringe on taxation with out representation.

Ed and Jane Clarke

RECEIVED

From: Gerald Rafson <gjrafson@gmail.com>
Sent: Tuesday, May 07, 2019 7:48 AM
To: County Clerk
Subject: Tax Rate Testimony - Disabled Persons Property Tax Exemption

2019 MAY -7 AM 7: 58

OFFICE OF THE
COUNTY CLERK

Dear Maui County Council Members:

Thank you for the opportunity to comment on the upcoming County property tax proposals.

I request that also consider raising the \$25,000 property tax exemption amount for persons with disabilities.



I understand the current \$25,000 exemption amount was set nearly 40 years ago in 1980. Considering what has happened to property values during that period of time, perhaps an upward adjustment commensurate with the property value increases would be appropriate.

I am a disabled person on a fixed income and appreciate your consideration of this request.

Sincerely,

Gerald Rafson
100 Hauoli St. #311
Wailuku, HI 96793

RECEIVED

From: Duane Smith <drsmith181@gmail.com>
Sent: Thursday, May 09, 2019 3:59 AM
To: County Clerk
Cc: Jeff Smith
Subject: Written Testimony for Council Meeting on May 10, 2019

2019 MAY -9 AM 7: 54

OFFICE OF THE
COUNTY CLERK

Council of the County of Maui
Economic Department and Budget Committee

RE: Written Testimony for Council Meeting on May 10, 2019: Proposed tax rate increase for Short-Term Rental Tax Classifications

Dear Committee Chair Keani N. W. Rawlins-Fernandez and Economic Development and Budget Committee Committee Members,

My brother and I are writing in testimony to support a fair tax rate for short-term vacation rentals. We own a condominium unit at Papakea Resort on Maui.

The proposed 15.8% increase (\$9.28 to \$10.75) in the tax rate for short-term rentals such as ours would be a significant burden for us. The increase, combined with the property assessment we received this year, would result in an actual increase in our annual property taxes of 57.2%.

Our parents originally purchased the property in the mid-1970's as a second home because of their love of everything that Maui had to offer. Since their passing, it remains a cherished second home for my brother and I and our families.

Like our parents, we rent the property to other folks who are on vacation in Maui. Our condominium is not a time-share unit and it certainly is not part of the hotel industry that dominates the islands. We make no appreciable income from renting our place. Doing so only helps us make our payments.

A dramatic increase in the tax rate, such as the one proposed, will serve to increase rental rates. A major incentive for tourists traveling to any destination is cost. With a fair tax rate, rents can continue to be charged at levels which attract tourists to Maui.

A fair tax will also benefit the multitude of businesses on Maui that depend on the vacation rental industry. A dramatic increase in the tax rate is a real threat to jobs and subsequently individual and family lifestyles.

Thank you for your consideration of our testimony and we hope that a fair and reasonable tax bill will result.

Duane R. Smith
Jeffrey M. Smith
Owners: Papakea Unit D-402

From: Cindy Pate <Cindy.Pate@waldorfastoria.com> on behalf of JP Oliver
<JP.Oliver@waldorfastoria.com>
Sent: Thursday, May 09, 2019 10:34 AM
To: County Clerk
Subject: Vote No to higher property tax
Attachments: 05092019100644-0001.pdf

To: The Honorable Council
From: The Citizens of Maui

Vote NO to the property tax increase.

John Paul Oliver
Managing Director
Grand Wailea, A Waldorf Astoria Resort
3850 Wailea Alanui, Wailea, Maui HI 96753
+ 1 808 874 2372

RECEIVED
2019 MAY -9 PM 3:09
OFFICE OF THE
COUNTY CLERK

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We VOTE NO to higher Tax for the resort and hotel community!

Good Community Stewards: A significant rise in operating costs through increased taxes means those savings must be found somewhere. I know that all of our hotels contribute back to the community in other ways that are not as closely measured as taxes, donating hundreds of thousands if not millions of dollars to local non-profits and charities.

At the Grand Wailea, we believe we **MUST** be good stewards of the community – not just a hotel – and that is why we have such a focus on giving back to multiple groups in areas such as education, Hawaiian culture, the betterment of our youth, and individual hardship due to unforeseen circumstances. There is a potential that our ability to support Kihei Charter School, Boys & Girls Clubs of Maui, Hui o Wa'a Kaulua, and countless other Maui non-profits and agencies through outright or in-kind donations would be compromised or curtailed by this drastic increase in taxes.

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NAME (please print)	SIGNATURE	ADDRESS
Susie Silvestre		Haiku, HI 96708
Victoria Kennedy		2747 S Kihei, Kihei, HI 96753
Carl Kawahata		Wailuku, HI 96793
Emmanuel Deltagora		1081 Sotakali St. Kah. HI
Crystal Lane		Kihei, HI 96753
Mike Taylor		218 Maunaloa Ln. 101 Wailuku HI
Miki Arenas		PO BOX 330702 Kahului 96733
TERESITA NAVARRO		WAILUKU HI 96793
Improbable Domingo		Kahului, HI 96732
Ariana Hui		55 Laingena Way Kihei 96753
Justin Domingo		Kahului, HI 96732



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NAME (please print)	SIGNATURE	ADDRESS
LUCRECE ILLONG	<i>L. Illong</i>	170 KONO PL. KAHULUI
Conchita Sanborn	<i>Conchita Sanborn</i>	211 Hale Kai St. Kihei
COLITA GSAUERA	<i>Colita Gsauera</i>	204 HOOLE ST. KIHAI
Jacqueline Cardona	<i>Jacqueline Cardona</i>	339 Kainahine St. Kihei
Cathline Domingo	<i>Cathline Domingo</i>	324 Wainohia St. Kihei
CHARITY IMPERIAL	<i>Charity Imperial</i>	98 PUKANI ST. KAHULUI HI
JIMMY FULGENCI	<i>Jimmy Fulgenci</i>	113 S. LANA ST. KAHULUI HI.
Maryann Aurora	<i>Maryann Aurora</i>	941 KUHIO PL. WAILUKU HI
NORMA GARCIA	<i>Norma Garcia</i>	616 Kea St. Kahului
Cora Ruiz	<i>Cora Ruiz</i>	27 Makihini Pl. Waikeke
Nelia Villanueva	<i>Nelia Villanueva</i>	784 Pannikani St. Kahului HI 96731
Ruby Hirata	<i>Ruby Hirata</i>	849 Paloma St. Kahului
Step Gonzalez	<i>Step Gonzalez</i>	PO BOX 1460 Puunene 96784
Leonora T. Castillo	<i>Leonora T. Castillo</i>	110 Hoomoku St. Kah.
TERESITA RAMOS	<i>Teresita Ramos</i>	332 Wainohia St Kihei
TERESA RAMOS	<i>Teresa Ramos</i>	592 Kaulana St. Kahului HI 96732
Vilma Campiat	<i>Vilma Campiat</i>	421 B Kaulana St. Kahului
Dennis Ramels	<i>Dennis Ramels</i>	15 Leoni Place. Kahului
Lemani Vera	<i>Lemani Vera</i>	10 Hoolalei Way Kihei
SHIRLEY P. DANKALAN	<i>Shirley P. Dankalan</i>	187 HULA HULA ST. KAH. HI 96732
Marke Aleno	<i>Marke Aleno</i>	810 Poni Place, Kah 96732
Corazon Sabado	<i>Corazon Sabado</i>	16 Kuilima Place, Kihei 96753
Cristy Melchor	<i>Cristy Melchor</i>	504 Kainahine St Kihei



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NAME (please print)	SIGNATURE	ADDRESS
CHRISTIAN PAGAR		383 Long Ave Kahului
VIA MARIE WADSWORTH		308 HOAIIKE CI. KIHEI
Riza P. Magsayo		279 Kuwahala St. Kai
Shenoy Bagunay		516 Eaimana Kahului HI
John PABON		204 HUMMERT PL. KIHEI
Ernesto Elaydo		41 W. Hawaii St.
Vespa Argo		810 Poai Place. Kahului
OXFORD		235 hiolani St. Makawao
MILDRED & JOSEPH		206 Hale Kapi St. Kihei
Denmark Santiago		304 mokapu st. kahului
MARYJANE BARRIENTOS		140 West Oahu Kahului
NIRANJO RAKHAR		720 KFA ST KAHULUI
Dustin Irlandacz		223 S. Lehua St. Kahului
GUERIK TOLENTINO		464 KAHALO CIRCLE, KAHULUI
Alicia C. Manija		378 Annie St. Kahului
LUZUIMINDA PARRA		181 MOKAPU ST. Kahului
Luz Dumlaog		725 Aukai St Wailuku
VIRGIL ITLONIS		474 HILINAI ST. WAILUKU
DINA MORALES		204 HUMMERT PL. KIHEI
Laura Felipe		P.O. Box 81423 Haiku 96718
Macrina Gaspar		54 Penin Cir Wailuku HI 96793
Quinn T. Bulot		180 A. W. Waker Auen, Kailua Maui 96732
Joseph Corpuz		391 S Kamohamoha Ave Kahului



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NAME (please print)	SIGNATURE	ADDRESS
Evelyn Felix	<i>[Signature]</i>	62 Kaehana Pl. Makawili
Vivian Ramos	<i>[Signature]</i>	254 S. Mokapu Ct. Kahului
WAB RAMENTO	<i>[Signature]</i>	149 Kaula St. Kahului
Fernando Proenza	<i>[Signature]</i>	267 OHUKAIDA Kihikihi
MARIA ANNE BARRA	<i>[Signature]</i>	126 WEST PAPA AULIKAI Kihikihi
Rosita Angel	<i>[Signature]</i>	311 Pannakani Pl. Kah.
Arnold Madhwaigo	<i>[Signature]</i>	281 Molokai Avenue St.
Roger Green	<i>[Signature]</i>	1048 Homan St. Wailuku
Angelica Medrano	<i>[Signature]</i>	314 NIHAU ST. KAHULUI
Fuente Camelos	<i>[Signature]</i>	529 Kaula St. Kihikihi
ANNABEL ZAMORA	<i>[Signature]</i>	762 Alulike St. Kihei
Susan C. Burger	<i>[Signature]</i>	208 Hualike St. Kihei
Marife Ramos	<i>[Signature]</i>	108 Lohia St. Kah.
Marilou Sagario	<i>[Signature]</i>	642 Holoa drive Kahului
CORAZON CAPAY	<i>[Signature]</i>	6 Pukalani Place Kahului
Cristina Pigot	<i>[Signature]</i>	1390 Mokuai Hana St. Kah.
Agustina Lujan	<i>[Signature]</i>	541 Alulike Street Kah.
MARITA Tamayo	<i>[Signature]</i>	979 Akaka Pl. Wailuku
ROSIE CASAYURAN	<i>[Signature]</i>	P.O. Box 532366 Kihei HI 96753
Naomi Martin	<i>[Signature]</i>	350 Uluna St. Kahului HI 96732



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NAME (please print)	SIGNATURE	ADDRESS
Eulyn Valdez		596 Molokai Huma St. Kihai HI
Vingiro Maglaya		357 Kenda Rd. Kihai
FRANK COOPER		680 Huma Ave. Kahului
MARIA MERISA ANG		206 WOKAPU ST. KAHULUI
CARMELITA Bagaal		421 Puulo Place Kahului
Visitation Pasiao		284 Wihau St. Kahului HI
EDDIE FONTANILLA		191 HOOPILI AKAM ST KIHAI HI
EDNA GEIST		113 KAMA ST. WAILUKU HI
Ryan Kelly		262 Aukahi St Kihai, HI
Suzanna Tri		660 N. Kii Place, Kahului
Linda Rasos		346 Nohua Dr. Kahului HI
Maibet Benjamin		346 Manini Pl. Kihai HI 96755
Randy Timbreza		359 P. BOX KAHULUI HI
ROLEX MAGLIBA		3274 AKALA DRIVE, KIHAI HI 96753
NICK SADO		330 ALAHE DR, WAILUKU HI 96793
MASTOR MANUEL		245 HALE KAI ST KIHAI 96753
MYRNA TAROC		403 Kea St. Kahului HI 96732
ABRAHAM TAROC		403 Kea St. Kahului 96732



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NAME (please print)	SIGNATURE	ADDRESS
Remedios R VALDEZ	<i>[Signature]</i>	335 - Ani, St. Kahului
MARIA Papagayo	<i>[Signature]</i>	567 Waikaloa St. Kahului
Julietta MORGAN	<i>[Signature]</i>	726 Hanalei St. Kahului
Mercedes Jader	<i>[Signature]</i>	378 Kii St. Kahului
Adela Garcia	<i>[Signature]</i>	829 Olena St. Wailuku
Emedina Pente	<i>[Signature]</i>	4102 Kaimukihia St. Kihei
EDNA TALON	<i>[Signature]</i>	P.O. BOX 330157 Kahului 96733
ELAINE MOLINA	<i>[Signature]</i>	373 S. MOKAPU KAH
ESTHERA BIKOSSEL	<i>[Signature]</i>	273 Niihau St. Kahului, HI
Dianne Langan	<i>[Signature]</i>	4 Pua Ehu Pl. Kahului
RUTH ALCANTARA	<i>[Signature]</i>	62 AKALAE PL. KAHULUI
ROSEMARY TOMAS	<i>[Signature]</i>	206 Mokapu St. Kahului
RAQUEL GAYOMA	<i>[Signature]</i>	295 Hoolike St. Kihei
Elsie Ruiz	<i>[Signature]</i>	567 Pahoa St. Kah
Eusebio Ambros	<i>[Signature]</i>	146 West Hawaii St. Kahului
JANTIA GOTOLO KITAH	<i>[Signature]</i>	464 KASO CIR. KAHULUI
SANDRA SANCHEZ	<i>[Signature]</i>	61.0 KAIMANES ST. KAHULUI
JOSE FULGENCIO	<i>[Signature]</i>	113 S. Kihuna St. Kahului
LARRY SANCHEZ	<i>[Signature]</i>	35 PAHA ST. MAKANAO
ANGELINE CACATAN	<i>[Signature]</i>	616A Kaimana St.
BETTY TUGAS	<i>[Signature]</i>	496 KILIKA PL. WAILUKU
MELANIE DASALLA	<i>[Signature]</i>	1900 Palaka Rd. Kula
EDNA CACATAN	<i>[Signature]</i>	596 Molo Kai Hena street Kahului.



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NAME (please print)	SIGNATURE	ADDRESS
Rodriguez Simon	[Signature]	891 Kona St. Kailua
JOENALVO PASCUA	[Signature]	187 South Mokapu St. Kailua
Juliana Ramento	[Signature]	254 South Mokapu St. Kailua
EMILY MAYO	[Signature]	514 Kaulana St. Kailua 96732
Folita Abel	[Signature]	1017 Hahaione St. Wailuku 96793
Lilia Ramon	[Signature]	503 Kaulana St. Kailua 96732
LOUIE ESQUERRA	[Signature]	7 Wilcox Rd. Wailuku
Cecilia Nagano	[Signature]	1021 Makalii Street Kailua
Jenny V. Danciger	[Signature]	1015 Makalii St. Kailua 96732
ANDIE HARRIS	[Signature]	378 Ani St. KAILUA 96732
CHARENTE DOMINGO	[Signature]	KIHEI
ROSEMARY TANGONAN	[Signature]	404 S. PAPA AVE. KAILUA 96732
JEROME MANGUEL	[Signature]	296 S. Papa Ave Kailua 96732
ESMENIA PASALO	[Signature]	125 Ani St.
Demetria Pigao	[Signature]	284 Niihau St. Kailua 96732
CLARA WISCO	[Signature]	3416 Niihau CR, Kailua 96732
Perpetua Calanting	[Signature]	596 Mokuauia Home St. KAILUA 96732
Marilyn Calanting	[Signature]	286 S. Puunene Ave, Kailua 96732
MYRNA SERNA		
ALMA GUZMAN	[Signature]	121 MOKAPU ST. KAILUA 96732
ROSELYN BULARON	[Signature]	776 Kolanui Pl Wailuku 96793
MUNALI FRIMMEL	[Signature]	293 KAILUA ST. KAILUA
William Harlan	[Signature]	3107 KAILUA ST. KAILUA 96732



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NAME (please print)	SIGNATURE	ADDRESS
VERNA C. DUMCO		444 KAHU CELELE KAH. HI
EXSOR ALIBIN		71 W. KANAMELE LP
MARIETTA ODUCAEN		225 HALE KAI ST Kihui
JOCELYN ARCUBAL		1092 KUHIO PL. WAIHUKU HI, 96793
Solomon Rodriguez		240 Helewili St. Wailuku HI 96793
ROMUALDO PASION		175 DHUWAI DR. KIHUI HI 96753
Jessie Guira		181 KANE ST. KAHULUI HI 96732
SHERWIN LEAND		435 KAULANA ST KAH.
SILVA TEBUCO		720 KEA ST. KAHULUI
ANALYN ARKFOJA		31 HAKOI PL. KIHUI HI 96753
Myrna Elayda		41 West Hi St. Kaula 96732
Meliana Pagan		Low Ave. Kaula
Josephine Allen		Wailuku
Merlina Estanbich		Kihui
MYRTLE PENE		KAN LANA KAHULUI
MARCELO ESPINOZA		387 LOWE AVE. KAHULUI
ELIZA BALTAR		KAHULUI, HI.
JESSIE CALVOZA		1015 MAKALI ST KAHULUI
LIAN LIA LAGUNA		446 KAHULUI KAHULUI HI
Ana Alejo		810 POAI PI KAHULUI
JOEL VARRAS		225 KAHUWHOLE KIHUI
Myrpha Barr		510 POAI PL KAHULUI
RUTH P. DOMINGO		315 KAHUWHOLE ST. KIHUI

[illegible]

[illegible]



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NAME (please print)	SIGNATURE	ADDRESS
Rachael McCoy	[Signature]	1633 Halamo St. Kihei, HI
Raynere Romo-Valdez	[Signature]	177A South Kihei HI
Putri Munaz	[Signature]	PO Box 791271 Paia, HI
Sydney De Rego	[Signature]	PO Box 1312 Makanao, HI
Lislie Agony	[Signature]	1009 Wino Ave Kahului, HI
Keli Untee	[Signature]	42 Maka Hou Loop, Wailuku 96793
Kuniko Kagayama	[Signature]	74 Kuniki Ln Apt 411, Kahului, HI
Mark Duque	[Signature]	938 N Laalo Pl, Lahaina, HI
YAE MATA 767	[Signature]	573 Kaloa St, Kihei
CECILE CELAPIO	[Signature]	47 Nana St. / Kahului
Joalyn Asato	[Signature]	1089 S. Au Rd. Wailuku
Sherilyn Squire	[Signature]	10 HALL Lane Apt 7E Kihei
Kimberly Jaramillo	[Signature]	970 Akahi Pl - Wailuku, HI 96793
Jonah Paganathan	[Signature]	7 NOKEKUIA STREET - WAILUKU, HI
Vincent Adams	[Signature]	3407 HOOKIPA A KIHAI HI
Nicole Matsunaga	[Signature]	
Rigo Lato	[Signature]	
Angela Pummer	[Signature]	3016 Aina Iani Drive Paalani, HI
Jessica Grigory	[Signature]	
Liz Ferreira	[Signature]	PO BOX 2483 Wailuku, HI 96793
Val Ramillon	[Signature]	PO BOX 90406 PAIA, HI 96757
Ch. Tucom	[Signature]	2441 S. Kihei Rd A 202



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NAME (please print)	SIGNATURE	ADDRESS
MERLITA AGBANNAOAG		3850 WAILEA ALANUI, WAILEA, HI 96753
REMEDIOS ATIJERA		3850 WAILEA ALANUI, WAILEA, HI 96753
GARILYN BASSETT		3850 WAILEA ALANUI, WAILEA, HI 96753
JENNIFER BAYUDAN		3850 WAILEA ALANUI, WAILEA, HI 96753
SARA BROWN		3850 WAILEA ALANUI, WAILEA, HI 96753
LEILANI CORTEZ		3850 WAILEA ALANUI, WAILEA, HI 96753
MARY CLAIRE DAOANG		3850 WAILEA ALANUI, WAILEA, HI 96753
CHELSEA FERNANDEZ		3850 WAILEA ALANUI, WAILEA, HI 96753
THELMA FETALVERO		3850 WAILEA ALANUI, WAILEA, HI 96753
CHIIHIRO HIRANO		3850 WAILEA ALANUI, WAILEA, HI 96753
COLETTE LADERA		3850 WAILEA ALANUI, WAILEA, HI 96753
KATRINA MADAMBA		3850 WAILEA ALANUI, WAILEA, HI 96753
BUENAFE MANZANO		3850 WAILEA ALANUI, WAILEA, HI 96753
ELMA MANZANO		3850 WAILEA ALANUI, WAILEA, HI 96753
TERENCIA MARINAS		3850 WAILEA ALANUI, WAILEA, HI 96753
CESAR MERTO		3850 WAILEA ALANUI, WAILEA, HI 96753
TEREISTA NORIEL		3850 WAILEA ALANUI, WAILEA, HI 96753
ANNA MARIE PADER		3850 WAILEA ALANUI, WAILEA, HI 96753
ADELINA PAET		3850 WAILEA ALANUI, WAILEA, HI 96753
KEONE REYES		3850 WAILEA ALANUI, WAILEA, HI 96753
BOBBIE-JO RIVERA		3850 WAILEA ALANUI, WAILEA, HI 96753
BART SANTIAGO		3850 WAILEA ALANUI, WAILEA, HI 96753
TRISTIN TAMURA		3850 WAILEA ALANUI, WAILEA, HI 96753
KOKIJA WARREN		3850 WAILEA ALANUI, WAILEA, HI 96753
NOLA WHETHAM		3850 WAILEA ALANUI, WAILEA, HI 96753



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NAME (please print)	SIGNATURE	ADDRESS
GLORY ASUNCION	Glory Asuncion	192 HODUKI ST. KAHULUI, HI. 96732
Nely A. Palamuy	Nely A. Palamuy	705 HOPANA PL. KAHULUI, HI 96732
Richy Udonbe	Richy Udonbe	276 NAWOLO CIRCE KAHULUI 96732
CAROLINE YASUNION	Caroline Yasunion	464 ALLEN PL. KAH. 96732
MARISSA BUSTO	Marissa Busto	345 HUI PL. KIHAI, HI 96753
Lolita Leckington-Domingo	Lolita Leckington-Domingo	6 LANIKENA PL. KAHULUI, HI. 96732
CHITRE CANTARIN	Chitre Cantarin	314 API ST. KAHULUI 96732
Reynaldo LaPiedra	Reynaldo LaPiedra	5 PIKAKA PLACE KAH. 96732
MARIO EXYDO	Mario Exydo	822 KALEHA ST KAHULUI 96732
KARLINO ARRIAS	Karlino Arrias	1542 BEACH. KAHULUI
DIGNA ATIK	Digna Atik	PO BOX 1372, KIHAI, HI, 96753
WINDA / NEN	Winda / Nen	99 WEST VAKAUA AVENUE KAHULUI HI. 96732
FERNERTE RUIZ	Fernerter Ruiz	317 KAILOPHIA ST. KIHAI, HI. 96753
GELE ARBA	Gele Arba	480 KAHULA PL. KAH. HI 96732
TAKSUKA TIDOMU	Taksuka Tidomu	337 HALE KAH. ST. KIHAI 96753
Zenaida Aguer	Zenaida Aguer	302 Mokuawaiulu HI 96793
FRANCA MIRANDA	Franca Miranda	215 S. Lehua St. KAHULUI HI 96732
Erick Samera	Erick Samera	275 NOE ST. KIHAI 96753
Ramon Espinosa	Ramon Espinosa	103 A NAMANU PL. KIHAI 96753
ROSA LIXA TABARUA	Rosa Lixa Tabarua	337 Hale Kai H. KAH. 96732
Edna Valois	Edna Valois	761 Paloma St. Wailuku 96793
JOSEPHINE RAPAR	Josephine Rapar	349 Waimohia St., Kihai
Doreen FERTEIRA	Doreen Ferreira	29E. HAWAII ST. KAHULUI, HI



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NAME (please print)	SIGNATURE	ADDRESS
Patrick Supplee		PO BOX 991574 KAHAHI 96753
Emily Moreno		105 Lannan Dr. Kihei HI 96753
ANGELA D. Carney		RM 606
TOLETAU J. JAMES		700 KAHULU
STEVEN A. JOHNSON		P.O. BOX 323 KIHAI, HI 96753
Darrell Schupp		40 Kiani, Wailuku, HI 96791
Garnett A. Sam		127 Kaimuki Circle, Kaimuki, HI 96732
John Santos Jr		548 Pohni St, Kailua, HI 96732
Valentin Pasa		144 WARD RD, WAILUKU, HI, KAHULU, HI 96753
Michelle Krau		PO Box 330837, Kailua, HI 96733
Thomas Cabrera		71 Kono place Kailua, HI 96732
Petronilo Garces		3309 Old Haleakala Hwy, Maunaloa, HI 96750
Riang KiriChay		655 Kailua Rd. Kailua, HI 96708
Kalei Uwekoolani		1165 Ani St. Kailua, HI 96732
EDWARD VALERIAN		3350 WAILEA MAUNA DRIVE HI 96753
Van Kevin Ramento		149 Kaula Street Kailua, HI 96732
Catherine Cendejas		Kihai, HI 96753
Jessyne Kealoha-Madame		Kihai, HI 96753



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NAME (please print)	SIGNATURE	ADDRESS
Celeste Armstrong		1100 Keonuka Rd Kihei HI 96753
Carrie Garlagh		5416 Konochia St Wailuku HI 96793
Antar Tautai		214 Mahani Circle Kihei HI 96753
Karla Rodas		877 Puupuu Dr. Kihei HI 96753
Kelsey Lyons		1003 Lure Rd Wailuku HI 96793
Jaime Piana		1201 Oahu Cir. Kihei HI 96753
Jessica Thynne		40 Aloha Arms Place Haiku HI 96708
Daisy Gillstrap		P.O. Box 1125 Kihei HI 96753
Susan Petar		19 A Hamuku St Puuhihi HI 96768
GILBERT SANTIAGO		146 UWAPO ROAD KIHEI HI 96753
Curtis Copin		19 Apukih: Ln #19 D Kihei HI 96753
Catherine Baranujan		175 Onamuli St Kahului HI 96732
Kelly Strutzman		99 Kuano Dr Maunaloa HI 96768
Ariel Rollins		461 S. Kamehameha Ave 96792
Tiana Labudoi		1011 Hina Ave Kahului 96732
Rena Tanaka		30-Ulaha Pl. 96793 WKU
Moaniala Kaleiohi		31 Ohana Hana Ln. Wailuku
Aaron Parker		81 Waiopae, Kehei, HI 96753
Faye Prusto		345 MOI PL. KIHEI HI 96753
Manbel Sim		4 Pihahi Loop Kahului HI 96732
Sharon Ira S. Gonzales		95 Aloha Place Kihei HI 96753
Adam Kim-Luning		329 Puuola St Kehei HI 96753
Agnes Soriano		40 Kenolio Rd. 21-102, Kihei 96753

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NAME (please print)	SIGNATURE	ADDRESS
Shayna Jago	<i>Shayna Jago</i>	140 Umpo rd 34203 Kihei HI 96753
David Holgerson	<i>David Holgerson</i>	3435A Kaula Dr 96753
Brianne Norris	<i>B. Norris</i>	694 Kokone Pl Makawao
Farah Maculam	<i>Farah Maculam</i>	271 Pakalana Pl. Kihei 96753
Ellureen Wright	<i>E. Wright</i>	1910 Punahala Rd. Wailuku HI 96793
Keoloha Kaehana	<i>Keoloha Kaehana</i>	106 Mahala St. Makawao HI 96761
Abrake Ochoa	<i>Abrake Ochoa</i>	871 Homan St. Wailuku HI 96793
Billy Appara	<i>Billy Appara</i>	100 Mox 771212 Kahului HI 96733
Melany Manglichot	<i>Melany Manglichot</i>	24 Kai Makani Lp HI 96753
Jessie Butay	<i>Jessie Butay</i>	188 Molchulehu Loop Kah HI 96733
Cindy Grashiro	<i>Cindy Grashiro</i>	1094 Kahi Pl Wailuku 96793
Julita Hookano	<i>Julita Hookano</i>	2722 Kamelani Loop Pakalani 96768
Angie Bayer	<i>Angie Bayer</i>	738 Pakau Pl. Kahului HI 96732
Lilijees Damaso	<i>Lilijees Damaso</i>	179 OPUKLA ST KAHULUI 96732

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[illegible]

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NAME (please print)	SIGNATURE	ADDRESS
SCOTT PLANO	[Signature]	574 KONO'OLUA ST WAILUKU
Nurici Tay Banning	[Signature]	604 MAIOLANI HANA ST. KAHULUI
Brandon Macan	[Signature]	307 HANIN PL. KILAUE
NICHELLE ENKAMON	[Signature]	84 KEANUI ST. KULA HI
DYLAN AGUNOY	[Signature]	326 HUAKA ST.
Tiffani Tanoue	[Signature]	1184 NANA ST. WAILUKU
KARLAPRODIGES	[Signature]	81 JORDAN ST. KAHULUI HI 96731
Lauree Cuellar	[Signature]	19 KAILA PLACE
Wincy Warrington	[Signature]	18 HO'OWEH ST.
Leialoha Marcel	[Signature]	2075 POKO PI. HAIKU 96708
Brandi Laborte	[Signature]	62 KOPU LANE Apt 201 WAILUKU HI, 96793
RENNACENS SPENCER	[Signature]	177 KAUHAA ST. KIHAI, HI, 96763
Kunio Inagawan	[Signature]	977 ANAMULI ST. KAHULUI HI, 96732
KORINAKA BACARRA	[Signature]	PO BOX 2101 KIHAI, HI, 96753
JUSTINE DEFRANCIS	[Signature]	462 KAIKAI LOOP MAHANA HI 96768
JOCELYN MCGUIRE	[Signature]	1987 LIKO PI WAILUKU 96793
Brandon Takushi	[Signature]	263 LELEIHOKE STREET
LIANA	[Signature]	27 IIA PLACE
AARON BALURAN	[Signature]	149 KULA STREET
Inola Leticia Jacintho	[Signature]	1774 W Kula Rd HAIKU HI 96708
Logan	[Signature]	85 WALAKA
Shana	[Signature]	243 KUPA ST. PEPE, HI 96779
KEO PASARPO	[Signature]	308 MAHELANI PI.



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NAME (please print)	SIGNATURE	ADDRESS
JAY SREDNICK		70 HALICI LANE APT 7E KIHIE, HI 96753
MEXIS LOPEZ		197 NIIHAU STREET KAHULUI 96732
JEFFREY DACUNAO		445-A SOUTH OAHU ST. KAHULUI 96732
RICCI TARBAY		189 NIIHAU ST. KAHULUI
FRIAN ALONSO		P.O. BOX 2125 WAILUKU HI 96793
Joseph Pacular		304 MAKUPO ST. KAHULUI 96732
Ceyetano Jobias		360 HILU PL. KAHULUI HI 96732
FERNANDO JANSACAO JR.		127 HULUHULU ST. KAHULUI, HI. 96732
Rogelio Gnita		318 Halekai ST 96753
FERNANDO DANZAN JR.		187 - HULUHULU ST. KAHULUI HI, 96732
JESUS B. ALMOGELA SR.		758 PALA CIRCLE, KAHULUI, HI 96732
Benedicto Puga		650 KIPAPA PLACE KAHULUI 96732
Edward Basuel		722 LALANI CR. KAHULUI
ADOLFO PROTOPE		648 MOLEKA AKAU ST. KAHULUI H.I. 96732
REY FELIPE		181 MOKAPI ST. KAHULUI 96732 MAUI, HI
MILFREDO USINE		505 HIUNAI ST. WAILUKU
Orlando Igort Jr.		670 HILINGI ST Wailuku HI 96793
ALLAN EUROPA		49 EAST PAVAI ST. KAHULUI HI. 96732
Louisa Garcia		1113 MAKULUA ST. WAILUKU HI 96793
WOLLY DUMCAO		646 NUKUNAI PL. WAILUKU 96793
ROLANDO LEANO		92 KELA PL. KIHIE 96753
GILBERT BARRA		555 LYNN ST. WAILUKU HI 96793
MERUINO BALMAO		109 KUHA ST KAHULUI HI. 96732
HARVEY BUENO		423 HOOMAKU LOOP KAHULUI 96732



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NAME (please print)	SIGNATURE	ADDRESS
Raymond Sato	[Signature]	271 W. Waiolo Rd. Waiuku
PHIL W. WADA	[Signature]	371 Kunalakua St.
Aaron Palone	[Signature]	181 Hui F road apt. 25
Chalice Prepost	[Signature]	428 S Kamahameha Ave.
Terry Monaghan	[Signature]	212 Kono Pl Kahului HI 9
TIFFANY HANGLTON	[Signature]	195 KALIPOL. HAiku
ORLANDO IGARTA	[Signature]	670 HILINA ST. WAILUKU
EDMON VALOTS	[Signature]	761 Paloma St. Wailuku
DENNIS YU-CUA	[Signature]	180 PONIU CIRCLE WAILUKU
SHORMANE PASCUA	[Signature]	180 KOUNHA ST. KIHEI
John Nestle Lopez	[Signature]	76 Aliilani Place
Pierre Co. Grimaldi	[Signature]	599 M99 St. S. HI.
Jerry Dayear	[Signature]	1085 PULASTO RD.
Whynay Lagang	[Signature]	137 PAULOG PL. KIHEI HI.
MaryAnn Tagero	[Signature]	86 Kiohi Ln. Wailuku
Aubrey P. Murphy	[Signature]	905 Pio Dr.
Patricia J. Pua	[Signature]	76 Waikeke St. Niihau HI. 96714
Rachel Yung	[Signature]	104 Kunalua Pl. Kahului HI 96731
Cari Kunioko	[Signature]	130 Kiohi Ln. Wailuku, HI 96793
Mary Monaghan	[Signature]	5710 S. PAPA AVE. KAHULUI HI 96732



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NAME (please print)	SIGNATURE	ADDRESS
CASIO, Crystal		3850 Wailea Alanui Dr.
Seana Nava		" "
JUNALO RUIZ		3850 Wailea Alanui Dr.
John Lopez		" "
Anna Moody		3850 Wailea Alanui Dr.
Matanne Sanorgu		" "
ARNOLD AKKOCINA		" "
JEMEL SANTIAGO		3850 WAILEA ALANUI DR.
GYVER JOHN GAMAD		3850 WAILEA ALANUI DR.
Roselle Pratikakis		3850 Wailea Alanui Dr.
DANNY POISSANT		3850 WAILEA ALANUI DR.
Raenda Lau		3850 wailea alanui DR.
REY MEGALLON		3850 WAILEA ALANUI DR.
Don Simpana		3850 Wailea Alanui Dr.
Nica Fialho		3850 Wailea Alanui Dr.

Wesley Santiago	<i>[Signature]</i>	7035 Pakahi St., Wailuku
Ariana Sanorjo	<i>[Signature]</i>	775 Anikai St., Wailuku
Enrique Cadabes	<i>[Signature]</i>	782 Mahealani Pl. Kihikihi
Miriam Buesa	<i>[Signature]</i>	146 West Hawaii St. KAHULUI
Carlina Rina	<i>[Signature]</i>	191 Mokuai Akau St. KAH.
John Ray Sanchez	<i>[Signature]</i>	3850 Waikeala Avenue Dr.
Harold Mangantulas	<i>[Signature]</i>	
Alejo Molina	<i>[Signature]</i>	



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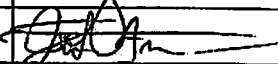
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NAME (please print)	SIGNATURE	ADDRESS
Mani Anne Villaverde		
Rocando Guzman		
Zaldy Papagayo		
HAROLD RENON		
Joide Ndo		
DESTON ANG		
Jerwin Odo		
EDISON S. ADAR		
ERNESTO CUBANA		
Donna Lav Kitagawa		
LARIL UGALINO		
Rovelinda Magliba		
GABRIEL HERNANDEZ		
Nancy Shimmizu		
MEGAN KELL		

Licel Domingo		
WILMAR YARDO		
Justin Daruio		
Shurame Palmun		
John Ambata		
Nelson YARDO		
Albert Adrad		
M HARLON M		



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NAME (please print)	SIGNATURE	ADDRESS
Jason Medina		35 Manina Circle Kihei 96753
Macle Ford		103 Ika 96762
CHRIS CONGO		2441 S. Kihalei Rd.
C. Barone		3090 Aiala DR.
Celeste Momi		2441 S. Kihalei Rd
Elliot Bedard		695 Kraak St.
Lance Corry		295 Alana Place Kihei
Stephen West		Kihei
Vanessa Johnson		5095 Napitau
Traci Edwardsen		211 Akai St. Kihei
Del Balu		732 Mopu Rd. Haka Hk
MARIA SOUZA		199 Huahini Pl. Kihei
CHANE JAMILL		31 Poma Cll.
Brett Dorsey		480 Kamae Dr
Brian Francis		851 S. Kihalei Rd
RYAN GRUMMON		279 Alama St.
Maile Mathison-Kanby		200 W. Kuahaka Haka
Constance Kremer		44 Opeha Pl. Kihei, Kapahe
Abdalla Smeida		2617 Mikoi Place Kihei
J. Van Buren		10.12015 LATHAM, HI 96761
Ulcer GROS-MORNO		960 Waiana Pl. Kihei 96753
MARY MORALES		1089 MAATHU ST, MAKAWAO
Todd Crane		8870 Kula Hwy Kula HI 96790
Joe Spunkin		2715 Puuhooloa Kihei, 96753

Kelly T. King, Council Chair
Keani Rawlins-Fernandez, Council Vice-chair & EDB Chair
Council of the County of Maui

The Ritz-Carlton, Kapalua
One Ritz-Carlton Drive
Lahaina HI 96761
(808) 669-6200

Friday, April 10, 2019

Opposing Proposed Increases for Hotel & Resort Real Property Tax rates

Aloha Council Chair Kelly King, Vice-chair Keani Rawlins-Fernandez, and Council Members of the County of Maui. Mahalo for allowing me this opportunity to submit a written testimony in opposition to the proposed increase in the hotel and resort real property tax rate.

I have been a property owner and resident of Maui for 12 years and working in the hospitality industry for the same amount of time. I depend on the success of the hospitality industry to put food on the table, care for family and friends, and provide a stable household. I was working in the hospitality industry in 2008 when the market/banks suffered, and I witnessed first-hand the drastic change in the industry, the amount of people we had to let go, and those that had to find another job as their hours were decreased. The proposed increase in hotel and resort real property tax from \$9.37 to \$15.41 is a drastic rise that could have similar repercussions to those from that time.

The market for preferred visitor destinations is constantly changing and we in Hawaii are constantly at threat of being out priced. We need to maintain the ability to thrive in a competitive market. We need people to choose Maui over every other destination in the world.

We are blessed to live in Maui County. We are so fortunate that Maui County has a very successful hospitality industry which generates great revenues for the County (and State) through taxes. Opposing the proposed rate increase does not mean we are opposed to generating needed revenue for the County. With proper hotel ownership, and their investments, we can ultimately increase our ADR and therefore generate more revenue. Ownership groups might think twice about investing in our properties given this proposed tax structure. Once again, creating a very unstable work environment for the people that live here.

I believe the proposed increase in hotel and resort real property tax is unnecessary and will have detrimental effects for a few reasons noted below:

Upholding our Commitment to Community: I have been fortunate enough to participate and articulate the Community Footprints program at The Ritz-Carlton, Kapalua. I know how difficult it is to raise charitable funds to be able to support these community programs. If there is a significant rise in operating costs through increased taxes it means that those savings must be found somewhere. At The Ritz-Carlton, Kapalua we have a focus on giving back to multiple groups and causes including environmental preservation, education, Hawaiian culture, and the betterment of our youth. Our ability to support The Boys & Girls Clubs of Maui, Maui Food Bank, Women Helping Women, Pu'u Kukui Watershed Preserve, The Maui Hotel & Lodging Association, and countless other Maui nonprofits and

agencies through outright or in-kind donations would potentially be compromised or curtailed by this drastic increase in taxes.

Alternative & Illegal Accommodations: These illegal rentals pay real property taxes at the much lower residential rate, and many do not pay any GET or TAT taxes at all. My aunt has owned and operated a B&B here on Maui for more than 25 years. She has done this legally. It is very frustrating to watch the hotel and B&B operations that do things legally get punished when all of these other illegal STRs still operate illegally. If the desire is to gain additional funds for the County through taxes, identify these illegal STRs and demand compliance or penalize. Those illegal rentals which then become permitted as B&Bs and STRs will contribute added tax dollars both through their increased real property tax rate and their TAT taxes. Secondly, guests who would have gone to these illegal, unpermitted rentals will again return to legal accommodations, raising our occupancies and contributing more to the economy. And lastly and perhaps most beneficial is it will reduce the strain on our local neighborhoods and communities by removing so many of these illegal rentals.

In conclusion, I am proud that we are consistently ranked as one of the top destinations in the world and have experienced great successes in the past few years. I want to be able to say that I go to the best beaches, work for the best resorts, and that I live where others vacation. We have seen an incredible evolution in the travel industry and we need to ensure that we are always innovating the Maui experience to maintain these rankings. This drastic increase in taxes may result in less experiences, lessons and memories for our guests as they travel to Maui. Finding the proper balance between commerce, community, and culture is a fine line and I believe there is a better way to do so than raising the real property tax rate as proposed. At the end of the day, our islands and our local people will suffer if and when business slows down or people look elsewhere for their family vacation due to high costs in Hawaii and Maui.

Thank you for the opportunity to submit my testimony and I am confident that you will all seek the proper solution for Maui County.

Mahalo,

Angela Berkey
Human Resources Manager
The Ritz-Carlton, Kapalua

Kelly T. King, Council Chair
Keani Rawlins-Fernandez, Council Vice-chair & EDB Chair
Council of the County of Maui

Cassandra L. Cockett
3894 Mahinahina Street
Lahaina, Hawaii 96761



Friday, May 10, 2019

Testimony Opposing Proposed Increase in Hotel & Resort Real Property Tax rates

Aloha e Council Chair Kelly King, Vice-chair Keani Rawlins-Fernandez, and Councilmembers of the County of Maui. Mahalo for the opportunity to express my strong opposition to the proposed increase in the hotel and resort real property tax rate.

I have worked in hotels for 30 years and currently work at The Ritz-Carlton, Kapalua in the Human Resources Department. Working in the hospitality industry has allowed me to provide a good life for my ohana and myself. Knowing that I work at a place that gives back to the community, supports its employees, and is a good steward of the 'āina is very important to me.

At the Ritz-Carlton, Kapalua we have a focus on giving back to multiple groups and causes including education, Hawaiian culture, and the betterment of our youth. Our ability to support the Boys & Girls Clubs of Maui, Hui o Wa'a Kaulua, Maui Food Bank, Women Helping Women, Pu'u Kukui Watershed Preserve and countless other Maui nonprofits and agencies through outright or in-kind donations would potentially be compromised or curtailed by this drastic increase in taxes

Working in Human Resources I get to see firsthand the work my property does in helping the larger Maui community. I see it when we host local Maui nonprofits and charities for free, when we raise money for the Maui Charity Walk, when we help an employee going through hardship like having their house burn down, and when we donate our time, room nights and other things to everyone's silent auctions and fundraisers. It is part of what we love to do, helping our community, and I am worried that if we keep on making it more expensive to do business here that this kind of help will be harder to justify and give.

In conclusion, while we are consistently ranked as one of the top destinations in the world and have experienced great successes in the past few years, the changing landscape of travel and the traveler themselves are looking for what is better, cheaper, closer to home, and to their needs threatens our industry. This drastic increase in taxes may result in less experiences, lessons and memories for our guests as they travel to Maui. Finding the proper balance between commerce, community, and culture is a fine line and we believe there is a better way to do so than raising the real property tax rate as proposed. While our engine is running strong, it is constantly at threat of being under serviced, undervalued, or out priced by other destinations that can do more for less. At the end of the day, our islands and our local people will suffer when business slows down, or people look elsewhere for their family vacation due to high costs in Hawaii and Maui.

It is my humble request and hope that the County Council will oppose this tax rate increase so we can continue to do more than just fill the hotel but continue to donate our time and resources to helping those less fortunate and those who need it.

Thank you for the opportunity to share my opinion. Please oppose this tax rate increase.

Mahalo,



Cassie Cockett

Dear Kelly King,

I would like to take this opportunity to express my concerns over the Real Property Tax increase proposal. I had the pleasure of joining the audience in the last testimony hearing and feel compelled to also share my thoughts. Currently, I hold the position of Director of Human Resources at The Ritz-Carlton in Kapalua for the last two years. While I am originally from Chicago, I was blessed with an amazing opportunity to work in Hawaii and have now been here almost 8 years. I have lived and worked on the island of Lana'i for three years where I met my husband, Big Island for about three years and now Maui the last two years.

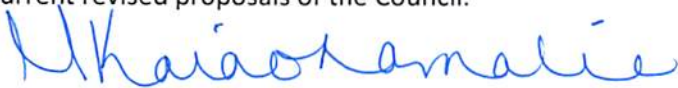
Each island I have lived on, I worked in Human Resources for a different resort and experienced the peaks and valleys of the economics of a large hotel operation. I have worked in hotels that have been up for sale three to four times in a two-year period. I vividly remember while on Lana'i when David Murdoch stopped investing in the property and we could not even afford to buy office supplies. While on the Big Island, an owner continued to defer critical maintenance on an aging product that impacted the hotels ability to meet the customers' expectations and in turn effected the morale of the employees working there. There was a time we were about to be purchased by a company from Asia who made it clear that rebranding efforts would be underway and the possibility of loosing our jobs felt imminent.

I have also had the pleasure of working in a hotel with strong owners willing to make necessary and continued investments into the property. Currently, where I am at now, Blackstone not only supports all necessary property investments, but they are helping us learn how to run our business more successfully. They have invested in expert consultants to help our team learn and grow in areas such as Food & Beverage, Sales and Public Relations. They prioritized a relationship with our Director of Culture to ensure decisions made regarding décor, construction, name and design had the blessing our of his expert advice. We are beyond fortunate to have an Investment company like Blackstone as our current ownership group. It was only a few years ago that this property was owned by the bank and because of little to no investment we are still recovering from that time.

Hotels and Resorts depend on investors to ensure the future of their businesses are bright and growing. But owners come in all shapes and sizes. We need good strong owners willing to make investments and property improvements. Good owners are managing these assets with the expectation of a profit and a return on the investment. Those are not bad things! Everyone wins when we have good owners, when business is successful, and unemployment remains low.

The reason for making these points is that I feel strongly the increased taxes on hotels and resorts only detracts future investors. Mexico is quickly becoming a hot spot once again as people forget about Zika and crime activities there. The Caribbean is rebuilding and both places present great investment opportunities with low labor costs and low taxes. Maui must remain not only a premier travel destination but also a great investment opportunity for future owners.

Reasonable and incremental tax increases over time is the reality of doing business. However, the amount being proposed puts Maui County at a disadvantage. We support the current budget proposed by the Mayor and not the current revised proposals of the Council.



Mahalo for your time,
Meghan Kaiaokamalie

Director of Human Resources, The Ritz-Carlton Kapalua



MAUI

CHAMBER OF COMMERCE

VOICE OF BUSINESS

Testimony on the Proposed FY20 Real Property Tax Rates Friday, May 10, 2019

Dear Chair Rawlins-Fernandez, Vice-Chair King and
Members of the Economic Development and Budget Committee,

Thank you for the opportunity to testify on Real Property Tax Rates.

With the Council's second look, we appreciate you looking towards a more equitable share of increases across the board and that you have considerably reduced the high amounts previously proposed for hotel/resort, timeshare and short-term rentals.

The business sector, with its owners and team members, are residents and part of the wonderful community. We are willing to join in paying a fair share to be part of an equitable solution to keep Maui No Ka Oi and address needed improvements, including generating additional funds for affordable housing and rentals. In this and many other areas like water, roadway improvements and more, it is incumbent upon us all to have a more equitable stake.

And, as we will have to make cuts in our business and family budgets to pay a bit more, we hope that our County will also look at ways to be more efficient and invest in the progress as well.

Here are our thoughts on the rate classifications for more equitable and sustainable solutions.

Homeowner

We appreciate that the Council included an increase for homeowners as well, as they have had historically low rates, but benefit from County services and are an important part of a sustainable solution.

Agricultural

As a community, we have chosen to subsidize agriculture as it is a difficult and volatile industry. Federal regulations, high shipping and labor costs, etc. are all impacting our agriculture industry. There is also the issue of water availability. The Chamber has always stood in support of Maui's agricultural industry as it is a key component of our sustainability. However, if we are asking all to pull together for the improvement of our County, then the agricultural industry should not be left out. Currently, we see that their valuations will go up slightly and we suspect that is why a \$.06 decrease is proposed, but we feel they should be looking at a level rate, at a minimum, to share in the increases that we are seeking County wide.



MAUI

CHAMBER OF COMMERCE

VOICE OF BUSINESS

Testimony on the Proposed FY20 Real Property Tax Rates
Friday, May 10, 2019
Page 2

Commercial/Industrial

The challenge with these categories is that the valuations are based on such broad categories that the hit to micro-, small- and medium-sized businesses is not well understood or recognized. The Mayor proposed an increase because valuations decreased in these two broad categories to be revenue neutral. However, only the large properties whose valuations decreased (golf courses, grocery stores, etc.) will see their costs remain the same with this increase. For those whose valuations stayed the same or increased, they will take a hit when others will be paying the same. Many micro-, small- and medium-sized businesses rent in these areas and their lessor will be passing on the higher RPT amount to their tenants, impacting our micro-, small-, and medium- sized local businesses. Therefore, we feel that more differentiation is needed in these categories moving forward to get to a fairer solution.

Hotel/Resort

First, we deeply appreciate that there has been a reduction in this rate from the earlier proposal, but feel it needs to be further reduced.

As valuations for hotels and resorts, timeshares and short-term rentals are increasing and if the RPT rate remains the same as FY19, the county would still make an additional \$14M in revenue from these categories. Therefore, their investment is already well above revenue neutral, so the Mayor's proposed increase seems fair given what all are being asked to contribute. But, with the proposed Real Property Tax increase beyond the increase in valuations, many properties will see a 50% or more increase in their Real Property Taxes. Hotel and resort properties will be hit exponentially harder, outside of their budget season, and the impact will be felt.

The proposed increase is the largest in 15 years and we cannot ignore the trickle down affects to our community for an industry that directly or indirectly employs 75% of our population. The industry well understands that passing such an increase will equates to less visitors. Less visitors equates to less spending, less spending equates to reduced revenue for: properties, local shops, Made In Maui County products, activities, restaurants, farm tours, shave ice stands, and more. The sector realizes they can't fully pass it on as the negative impacts are too great.

Higher costs that don't equate to increased revenue equal budget cuts—plain and simple. The money has to come from somewhere, which means it is not available for additional hires, wage increases for outstanding employees, education and training programs, facility improvements and more—areas that do improve the bottom line. They will also have to look at other ways to make up this cost, including cutting charitable giving, cutting staff, and moving to technologies and automated services.



MAUI

CHAMBER OF COMMERCE

VOICE OF BUSINESS

Testimony on the Proposed FY20 Real Property Tax Rates
Friday, May 10, 2019
Page 3

Without an international airport that brings direct flights, we have higher costs to get visitors here and with proposed cuts to the Maui Visitors Bureau's funding, the hotels and resorts will be wounded on multiple fronts as they try and stay relevant and top of mind in highly competitive markets worldwide where other regions cost far less and regions are investing more to retain and grow market share. They will also have to shift funds for this purpose.

We ask that you hear the industry, analyze and understand the impacts of increasing the RPT rate on this industry and not seek such an extreme amount.

Timeshare

We appreciate that this rate has been lowered, but still feel it is too high. For a number of years, timeshares were hit at an extraordinary level with RPT increases and we need to remember how this industry shores us up during times of disasters and recession. We appreciated the Mayor's effort to recognize this and bring this rate down, but feel this rate should be in line with the final rates for other visitor accommodations.

Short-Term Rental

We can understand the impulse to dramatically increase RPT rates for short-term rentals as a way to try and control short-term rental growth. However, this rate significantly impacts those who are acting legally within the guidelines and area constraints provided by law and will have a minimum impact on those operating illegally. The Maui Chamber of Commerce only supports legally operated short-term rentals and strongly feels that enforcement of illegal short-term rentals is urgently needed. In terms of additional revenue for the county, with the increased fines established by the last election, enforcement should begin immediately and has the potential to generate substantial revenue for our county while also positively impacting affordable housing and rentals when illegal operations are shut down. We feel this rate should be lowered as well.

We appreciate the shared solutions being sought and ask for continued review to create equitable solutions that generate resources with reasonable rates so that we do not create more harm than good.

We appreciate the opportunity to provide testimony.

Sincerely,

Pamela Tumpap
President

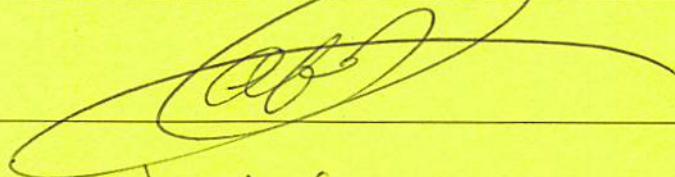
JOBS ARE AT STAKE!

As a hotel worker and registered voter, I strongly oppose the suggested tax increase to the hotel & resort real property tax rate. The hotel industry provides good paying jobs with good benefits and such a large tax increase could jeopardize my job. Please reconsider the proposed tax increase and consider supporting the Mayor's real property tax proposals – many Maui residents' livelihoods could be at stake.

Print Name:

Jose Abella

Signature:

A stylized, handwritten signature in black ink, appearing to be 'Jose Abella', written over a horizontal line.

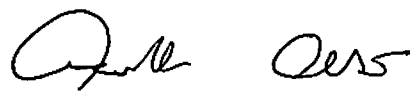
Address:

Wailuku

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Print Name: ANTONIE ABUT

Signature: 

Address: 842 KILIKU STREET

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Print Name:

Aristotele Abut

Signature:



Address:

579 Kahalo St. Lahaina
HI 96761

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Print Name: Editha Acidera

Signature: Editha Acidera

Address: Kahului

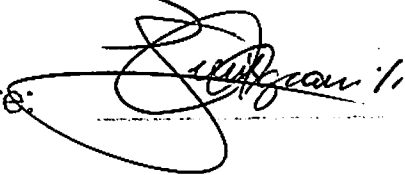
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Print Name:

DELIA AGUADILI

Signature:



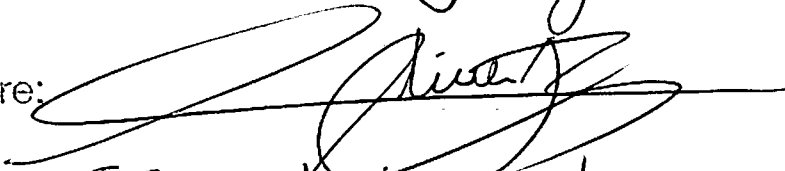
Address:

352 AULIKE ST. LAHAINA HI 96761

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Print Name: Oliver Agonoy

Signature: 

Address: 870 Katenast.
Lahaina, HI ~~96761~~ 96761
0A

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Print Name: Anthony L. Aiga

Signature: Anthony L. Aiga

Address: Kahului 96732

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Print Name: ANNABEL ALDERON

Signature: 

Address: LAHAINA

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Print Name: Maria Lourdes C. Almogela

Signature: MLC Almogela

Address: 758 Pala Circle Kahului HI 96732

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Print Name:

Kawehilani Alo-Kaonohi.

Signature:

Kawehilani Alo-Kaonohi

Address:

678 Akakui Street, Wailuku.

JOBS ARE AT STAKE!

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Print Name: Michiyo Amundson

Signature: Mji

Address: 101 Punohu Ln Lahaina HI

JOBS ARE AT STAKE!

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Print Name:

HENRY C. KODAY

Signature:

Henry C. Koday

Address:

628 Waikeolu St Waikeolu
96793

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Print Name:

Rowena Ang

Signature:

Rowena Ang

Address:

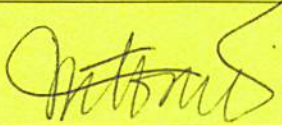
230 S. Lehua St

Kahului HI 96732

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Print Name: ARLENE ANTONIO

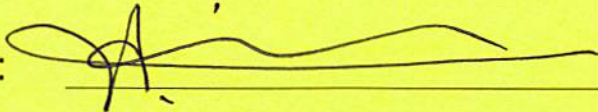
Signature: 

Address: KAHULUI

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Print Name: JOVEN ANTONIA

Signature: 

Address: 26 AINAOLA ST.

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Print Name: Flordeliza Aquino

Signature: Flordeliza Aquino

Address: 417 Muikehu Loop Kahului
Maui HI - 96732

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Print Name:

Marifes Aquino

Signature:

Aquino

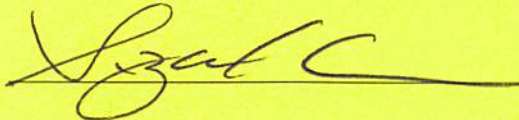
Address:

Waimuku

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Print Name: SUZUKO ARASHIRO

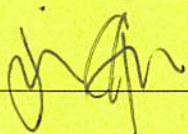
Signature: 

Address: 1010 Eha St. Wailuku HI 96793

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Print Name: Junae Arcilla

Signature: 

Address: 387 Naholo circle

JOBS ARE AT STAKE!

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Print Name: ESTRELLA S. ASUNCION

Signature: Easuncion

Address: 577 Maalo St. Kahului Hi.
96732

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Print Name: DIEGO BOGASTO

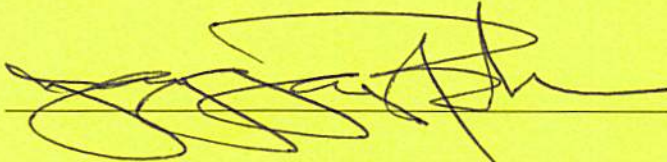
Signature: 

Address: 920 KANA PL
LOHAKA MAUI
HI 96761

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Print Name: JAY JAY BALA

Signature: 

Address: 181 NIHAU STREET KAHULUI

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Print Name: Patricia Balderras

Signature: Patricia Balderras

Address: 1431 Kahoma St. Lah 96761

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Print Name: REMEDIOS D. BARASI

Signature: rdbarasi

Address: 452 ONEHEE AVE. KAHULUI HI 96732

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Print Name: ~~Emmy~~ Lourdes May Bautista

Signature: Emmy Bautista

Address: Wailuku

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Print Name: Benny Bautista

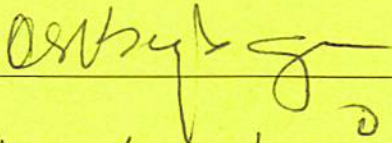
Signature: Benny Bautista

Address: Wailuku

JOBS ARE AT STAKE!

As a hotel worker and registered voter, I strongly oppose the suggested tax increase to the hotel & resort real property tax rate. The hotel industry provides good paying jobs with good benefits and such a large tax increase could jeopardize my job. Please reconsider the proposed tax increase and consider supporting the Mayor's real property tax proposals – many Maui residents' livelihoods could be at stake.

Print Name: ATHIE S BAY BAYALY

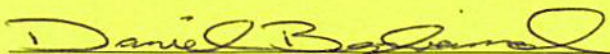
Signature: 

Address: KXHULU

JOBS ARE AT STAKE!

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Print Name: DANIEL BEDIAMOL

Signature: 

Address: 1903 KEAHIKANO PL.

JOBS ARE AT STAKE!

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Print Name: Wilma Bradford

Signature: 

Address: Lahaina, HI

JOBS ARE AT STAKE!

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Print Name: ELIZABETH BUGARIN

Signature: Elizabeth B. Bugarin

Address: Kahului

JOBS ARE AT STAKE!

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Print Name: Charlemagne Bumagat

Signature: 

Address: 863 Kopili St.

JOBS ARE AT STAKE!

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Print Name: Jennie P. Butili

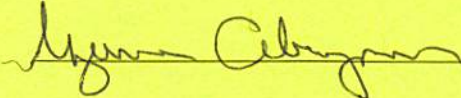
Signature: J Butili

Address: 525 Kaulaun St. Lahaina, 96732

JOBS ARE AT STAKE!

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Print Name: Suzanne Cabanungon

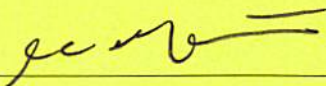
Signature: 

Address: Kihui

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Print Name: EMERITA CABRAL

Signature: 

Address: WAIKUKU

JOBS ARE AT STAKE!

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Print Name: Ester N. Cabbat

Signature: Ester N. Cabbat

Address: 820 Upolu St. Wailuku, HI 96793

JOB'S ARE AT STAKE!

As a hotel worker and registered voter, I strongly oppose the suggested tax increase to the hotel & resort real property tax rate. The hotel industry provides good paying jobs with good benefits and such a large tax increase could jeopardize my job. Please reconsider the proposed tax increase and consider supporting the Mayor's real property tax proposals – many Maui residents' livelihoods could be at stake.

Print Name: FRANZ CABBAT

Signature: 

Address: 1437 NORTH

1437 NORTH

HIA HIA

PLACE

WAILUKU

96793

JOBS ARE AT STAKE!

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Print Name: SHIRLEY CARBIDA

Signature: St carbida

Address: Ia haina

JOBS ARE AT STAKE!

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Print Name: LOLITA J. CABLAY

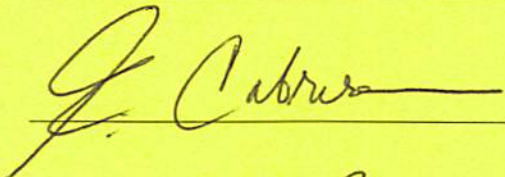
Signature: Lolita J. Cablay

Address: 21 Kahape Pl. Haiku HI 96708

JOBS ARE AT STAKE!

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Print Name: Ernesto L. Cabrera

Signature: 

Address: 440 South Pala Ave Kahanui, Maui, HI.

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Print Name: Betty B. Cordiz

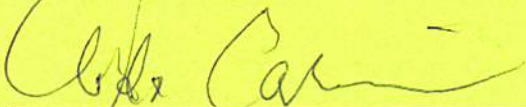
Signature: Betty B. Cordiz

Address: Laurens

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Print Name: Aida Caliva

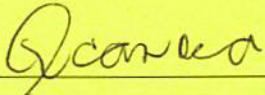
Signature: 

Address: Lahaina

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Print Name: WILANI CANOSA

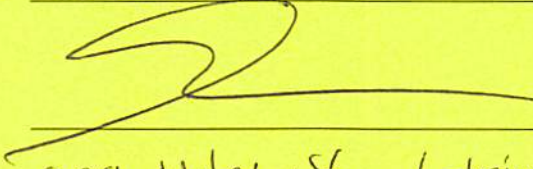
Signature: 

Address: 65 POLOANI ST. KAHULUI HI. 96732

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Print Name: Aldrin Carbone

Signature: 

Address: 859 Nihau St. Lahaina HI 96761

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Print Name: Basilisa M. CASIO

Signature: Bmcasio

Address: 103 Hoanua St. Waihihi HI. 96793

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Print Name: NEELY CASTILLO

Signature: NEELY CASTILLO

Address: KAHULUKE

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Print Name: REYNALDO CASTILLO

Signature:

A handwritten signature in black ink, appearing to read 'Reynaldo Castillo', with a large, sweeping flourish extending to the right.

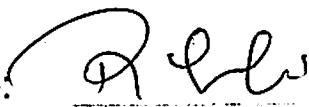
Address:

109 Haman Place Lahaina

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Print Name: RENATO CELARIO

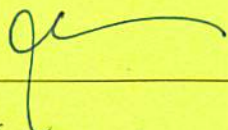
Signature: 

Address: 221 Molehulehu St. Kahului HI 96732

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Print Name: Evelyn Chang

Signature: 

Address: Wailuku, HI 96793

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Print Name: Weslee Chinen

Signature: Weslee Chinen

Address: 433 Alio St Lahaina, HI 96761

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Print Name:

Ronald B Clough

Signature:

Ronald B Clough

Address:

P.O. Box 811 Mtn View Hl 96771

JOBS ARE AT STAKE!

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Print Name: Brian Couch

Signature: Brian Couch

Address: PO BOX 1473 KIHEI HI 96753

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Print Name: Chantelle Crossman

Signature: 

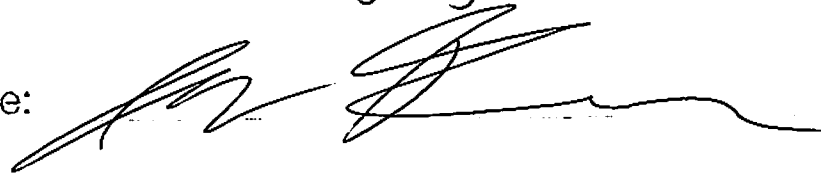
Address: 22 Pualo loop lahaina
HI 96761

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Print Name: Joel Daydagan

Signature:



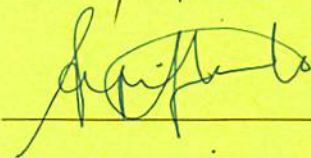
Address:

325 Auuikē St

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Print Name: Lady Pet Daydagan

Signature: 

Address: Lahaina

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Print Name: Tyrelan Daguep

Signature: Tyrelan Daguep

Address: Waikeke

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Print Name: RICHARD DAVID

Signature: 

Address: LAHAINA

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Print Name: NIEVEA. DE GUZMAN

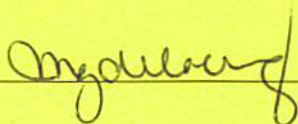
Signature: Nievea Guzman

Address: 701 KOHOLA AVE HAWAII

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Print Name: MARIVIC M. DELA CRUZ

Signature: 

Address: Lahaina

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Print Name: ORLANDO DE LEON

Signature: 

Address: 583 S. KAM. AVE. KAHULUI, 96732

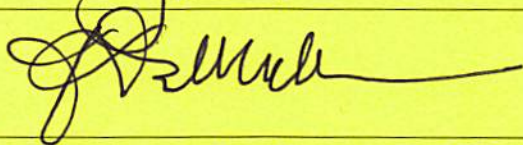
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Print Name:

Verryboth De Mello

Signature:



Address:

1273 Nahale Pl. Lah. 96761

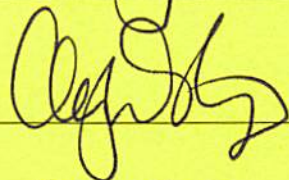
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Print Name:

Cheryl DeCawo

Signature:



Address:

PO Box 330091 Wailuku, HI

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Print Name: Laura Echiverri

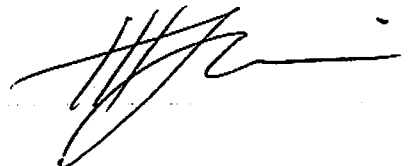
Signature: L. Echiverri

Address: 73 Kuuhoo Place, Maui HI

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Print Name: JAYSON ELLORIN

Signature: 

Address: 1321 KEEA ST. LAHAINA HI

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Print Name: Natividad Espino

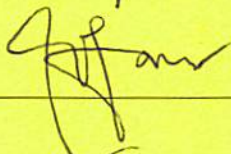
Signature: Natividad Espino

Address: 579 Lahaina St. Lahaina

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Print Name: Josephine D. Faulve

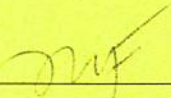
Signature: 

Address: 533 South Kamehameha Ave.
Kahului Maui, Hi. 96732

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Print Name: Michelle Felpe

Signature: 

Address: Kahului

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Print Name: Ricardo Flores

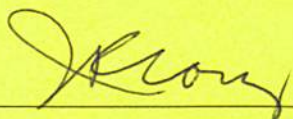
Signature: 

Address: 1188 S. NAHALE P/

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Print Name: FLORY, JULIANA

Signature: 

Address: 476 KUHAI PL LAHAINA

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Print Name: EDISON GATONERA

Signature: _____

Address: 590 LUAKALAE PLACE WAILUKU, HI. 96793

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Print Name: **ESTELA Galardo**

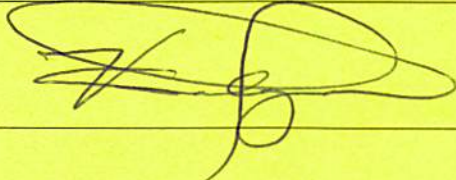
Signature: 

Address: **1436 Keilio Pl.
Wailuku, HI 96793**

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Print Name: Vernedette Galapon

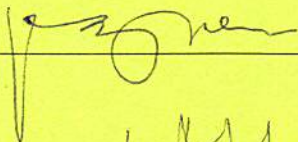
Signature: 

Address: 1543 Koene Place Apt. C
Wailuku HI 96793

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Print Name: RICARDO GARMEN

Signature: 

Address: LAM.

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Print Name: DOLORES T. GAZMEN

Signature: D. Gazmen

Address: 758 Pala Circle Kahului HI 96732

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Print Name: ARSENIA Gilo

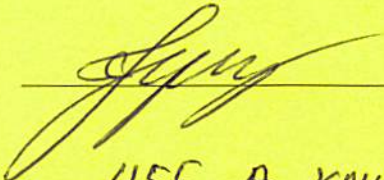
Signature: Arsenia Gilo

Address: Kahului

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Print Name: Joefry C. Go

Signature:  C. Go

Address: 455 A KAWLANA ST KAHULUI HI 96732

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Print Name: 'Ālika Guerrero

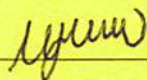
Signature: 

Address: Kahului, Maui, HI

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Print Name: Mark Paul Guerrero

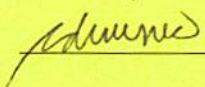
Signature: 

Address: 673 Holua Drive Kahului HI

JOBS ARE AT STAKE!

As a hotel worker and registered voter, I strongly oppose the suggested tax increase to the hotel & resort real property tax rate. The hotel industry provides good paying jobs with good benefits and such a large tax increase could jeopardize my job. Please reconsider the proposed tax increase and consider supporting the Mayor's real property tax proposals – many Maui residents' livelihoods could be at stake.

Print Name: Catherine Y. Guillermo

Signature: 

Address: 537 A Wai Kala St. Kahu Iui HI,
96732

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Print Name: Noel Gumboc J.R.

Signature: Noel Gumboc

Address: Kahului

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Print Name: Harold Haverland

Signature: Harold Haverland

Address: 307 Naholo circle
96732

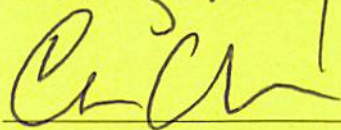
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Print Name:

Craig Hagase

Signature:



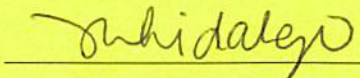
Address:

2661 Kelaan Drive.

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Print Name: MILDRED HIDALGO

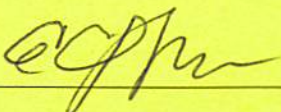
Signature: 

Address: KAHULUI

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Print Name: EMER HULIGANGL

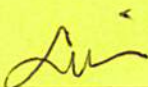
Signature: 

Address: LAHAINA

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Print Name: LORNA I. IBE

Signature: 

Address: LAHAINA

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Print Name: EVANGELINE ILAR

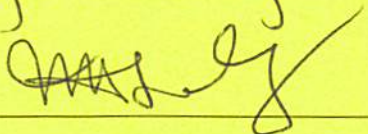
Signature: Evangeline Ilar

Address: 276 Palanehe St. Kihei HI 96753

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Print Name: Mary Jalayachey

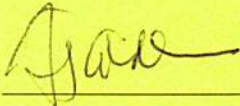
Signature: 

Address: Waiuku

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Print Name: VIRGIE JAVALE

Signature: 

Address: WXLVKKH

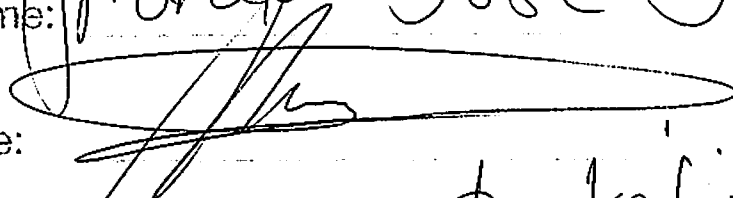
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Print Name:

Marcelo Jose Jr.

Signature:



Address:

~~824~~ 821 Pakalii St.
MUI Kah. HI 96732

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Print Name: JENNY KAOPUHIKI

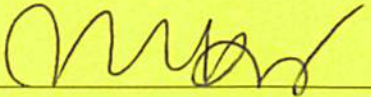
Signature: J. Kaopuiki

Address: 841 KUAAUA ST. LAHAINA, HI 96761

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Print Name: Maki Kaya

Signature: 

Address: 170 Kaahumanu Ave. Kahului

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Print Name:

Amy Kealoha

Signature:

S Kealoha

Address:

645 Hoina Pl. Paia Maui
96779

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Print Name: Auripiti Kealoha

Signature: Auripiti Kealoha

Address: Waihi

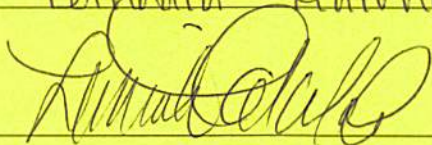
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Print Name:

Isinuala Kealoha

Signature:



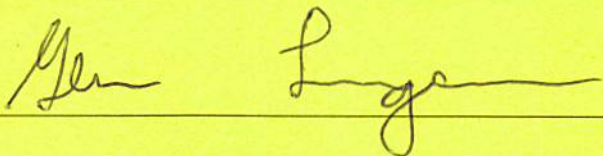
Address:

350A Liholiho Street Wailuku, 96793

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Print Name: GEN V. LANGAM

Signature: 

Address: KAALIWAHINE ST 220

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Print Name: Cherie Larrobi's

Signature:



Address:

293 Kaiola Place Kihie HI 96753

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Print Name: LOWELA LAROBIS

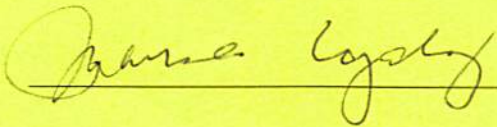
Signature: 

Address: 2013 FAIO LA PL. KUHAI HI, 96743

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Print Name: MARISSA LOGALOG

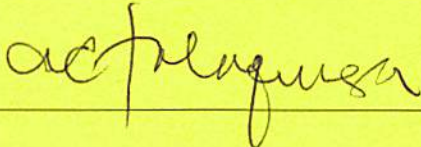
Signature: 

Address: 607 KAINALU PL WAILUKA HI. 96793

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Print Name: ARDELISA C. LOLOQUISEN

Signature: 

Address: KAHULUI HI.

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Print Name: RONELYN A. LONGGAY

Signature: Ralongay

Address: Lahaina 96761

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Print Name:

Virgilio Madaio

Signature:

Virgilio Madaio

Address:

304 S Kamehameha Ave

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Print Name: CELERINA MATIAS

Signature: Cmatias

Address: 1015 LANAKEA PL. LAHAONA
MAUI HI 96761

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Print Name: Sheryl T. Millano

Signature: Sheryl T. Millano

Address: 646 Lalani Circle Kahului
Hawaii 96732

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Print Name: Wendy Muretake

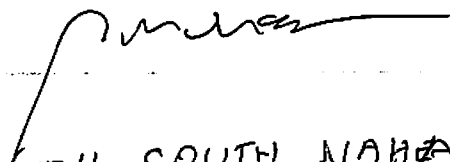
Signature: Wendy Muretake

Address: Wailuku, Maui, HI

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Print Name: ANTONIO F. MUJICA JR.

Signature: 

Address: 1211 SOUTH NAHALE PL. LAHAINA
H.I 96761

JOBS ARE AT STAKE!

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Print Name: ISIDRO MANANCI

Signature: ISIDRO MANANCI

Address: 874 HOPOE L. H 96761

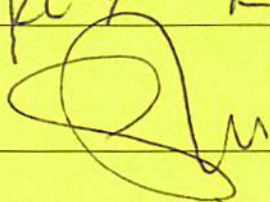
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Print Name:

DEY LERI

Signature:



Address:

2444 Kalia

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Print Name: Cathleen Nohara

Signature: Cathleen Nohara

Address: 124 Ipukaka Way 96761

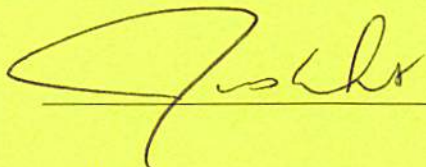
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Print Name:

John White

Signature:



Address:

Makawao 96768

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Print Name: Marino A. Olivaros

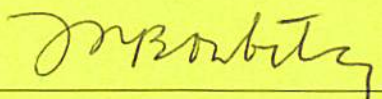
Signature: Marino Olivaros

Address: 686 Pona-way Kahului 96732

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Print Name: MIRIAM B. ORBETA

Signature: 

Address: 1037 MAKALII ST.
KAHULUI MAUI HI.
96732

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Print Name: Darwin Ordinario

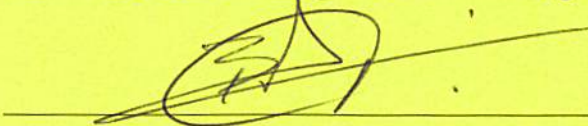
Signature: 

Address: 830 Wilhel St. Lahaina Hawaii

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Print Name: Bruno Orozco - Martinez

Signature: 

Address: 721 KEOUI CIRCUIT

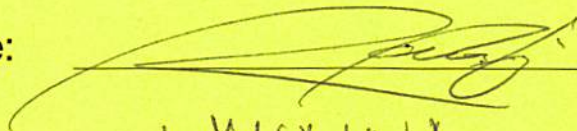
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Print Name:

RAVEN PADUA

Signature:



Address:

LAHAINA

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Print Name: Kylie Pact

Signature: Kylie Pact

Address: 572 Kaulana St. Kahului, HI, 96732

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Print Name: Nerizza S. Dagnio

Signature: N. Dagnio

Address: Waiuku

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Print Name: Kailee Pahuwai-Makekani

Signature: K. Pahuwai

Address: 454 Puuio Place
Kahului HI 96732

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Print Name: Erlinda Parilla

Signature: E. Parilla

Address: Kahului

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Print Name: Abraham Park

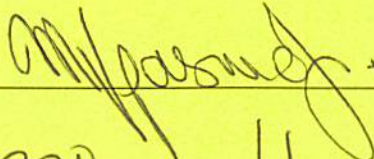
Signature: Abraham Park

Address: 397 S. Puuone Ave
Kahului HI 96732

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Print Name: Melanio V. Pascua Jr.

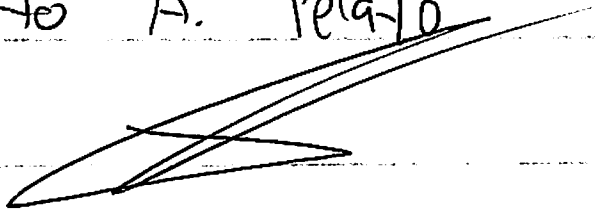
Signature: 

Address: 320 south papa ave Kahului HI

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Print Name: Roberto A. Pelayo

Signature: 

Address: 1233 Limahana Circle, B203

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Print Name:

JAY PERALTA

Signature:

Jay C Peralta

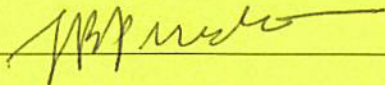
Address:

786 PAUNAHU ST. LAHAINA

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Print Name: JUN Peredo

Signature: 

Address: LAHAINA

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Print Name: Greg P. Peros

Signature: 

Address: 1209 Kaula Way St. Kaula, HI 96732

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Print Name: LyAnn Pottorff

Signature: LyAnn Pottorff

Address: 1409 Ainakea Rd Lahaina
96761

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Print Name: MARCIAL QUEJA

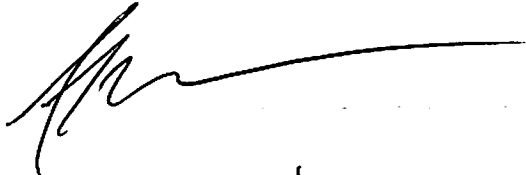
Signature: 

Address: 352 AULIKE ST. LAHAINA
HI 96761

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Print Name: MC-LORD RABINO

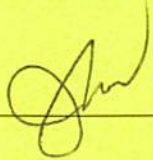
Signature: 

Address: 97 KANIAU ROAD LAHA'ANA

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Print Name: JIMMY RABOSA

Signature: 

Address: LAHAINA

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Print Name: Leo Ragamat

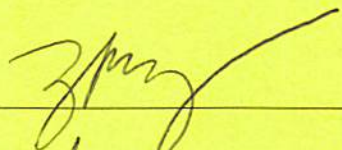
Signature: AR Ragamat

Address: 588 Pihhi St. Paia HI 96779

JOBS ARE AT STAKE!

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Print Name: ZELLY RAMIREZ

Signature: 

Address: KAHULUI

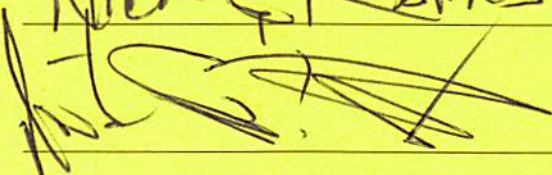
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Print Name:

NICK C RAMOS

Signature:



Address:

292 PALANKE ST. KIHU MAUI HI

96753

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Print Name:

Sandy Raygoan

Signature:

Sandy Raygoan

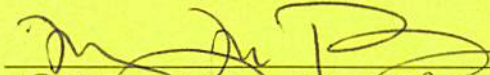
Address:

Lahaina

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Print Name: MELYN M. RUIZ

Signature: 
1003 MAHARUA ST. KAHULUI

Address: MAUI, HI 96732-2507

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Print Name: JUAN SABLAY

Signature: Juan Sablay

Address: LAHAINA

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Print Name: Randy Saegadraca

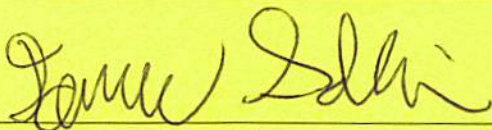
Signature: RSaegadraca

Address: 394 HATHULI

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Print Name: Darrence Sakai

Signature: 

Address: 30 Kealahou ave.

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Print Name: Fe Sanchez

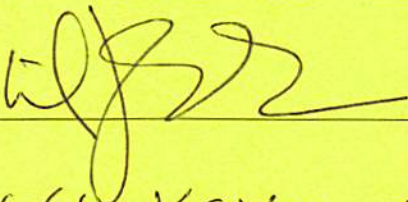
Signature: J Sanchez

Address: Pukalani, 96761

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Print Name: MIKE SANDS

Signature: 

Address: 2661 KEKAA DR.
LAHAINA, HI. 96761

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Print Name: Lita Saribay

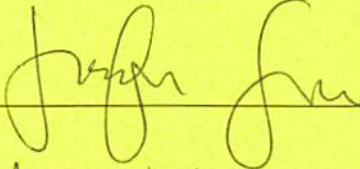
Signature: Lita Saribay

Address: 340 Wainohia St. Maui, HI

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Print Name: Jennifer Serrano

Signature: 

Address: Kahului

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Print Name:

Willy Shim

Signature:

Willy Shim

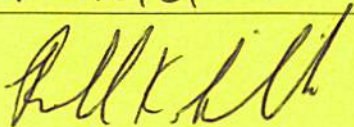
Address:

2461 Kekaa Dr

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Print Name: Ronald K. Siliado

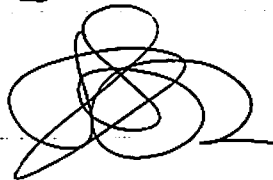
Signature: 

Address: 959 Puunoh ST. Wailuku, HI, 96793

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Print Name: John S. Simpson

Signature: 

Address: 11 Hoku Puhapuka Ct. Kah. HI 96732

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Print Name: Florita T. Sumikay

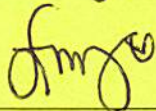
Signature: Florita T. Sumikay

Address: Lahaina

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Print Name: Loryann Tagami

Signature: 

Address: 758 Pala Circle Kahului, Maui HI 96732

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Print Name:

Suzanne T. Jensen

Signature:

Suzanne M. Jensen

Address:

1592 W. L. Pigeon
Waimanalo, Maui HI 96793

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Print Name: ELIZABETH TAGUDING

Signature: Elizabeth Taguding

Address: Wailuku

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Print Name: Melody Thomas

Signature: Melody Thomas

Address: 1708 Hooli St., Lahaina, HI 96761

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Print Name: Tyler Timko

Signature: 

Address: PO Box 175 Lahaina HI 96767

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Print Name:

Elizabeth Totedu

Signature:

Elizabeth Totedu

Address:

38A Lehuapueo Pl 96793 Waikeke

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Print Name: JOHNO TOLENTINO

Signature: _____

Address: 472 WAINEE ST. LAHANA HI.

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Print Name: DIOSDADO TUGAS

Signature: JT

Address: 267 NAHOLE CIR. KAHULUI

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Print Name: Renelyn Tugaz

Signature: Tugaz

Address: 267 Nahalo Circle Maui HI 96732

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Print Name: Narcisa Y. Tumpap

Signature: NyTumpap

Address: 5166 H Hanawai St. Lahaina HI
96761

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Print Name: MARISSA L. UGARU

Signature: 

Address: 1104 MAKENA DRIVE
WAILUKU, HI. 96790

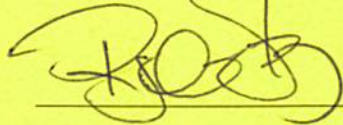
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Print Name:

Robert Ugalino

Signature:



Address:

942 Maka'ala Dr

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Print Name: IMELDA VALENTINE

Signature: Imelda Valentine

Address: P.O. Box 1439 Kinei

Hi 96753

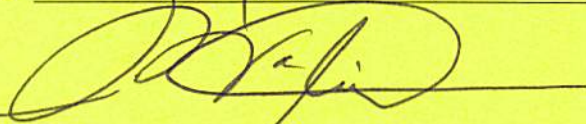
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Print Name:

Manjann Valois

Signature:



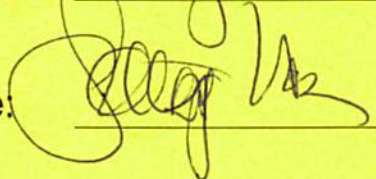
Address:

94 Kuula St Kahului, HI 96732

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Print Name: Patsy Villiarimo

Signature: 

Address: 71 Waiaku Lane, Apt. 104
Wailuku, HI 96793

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Print Name: Kathryn Wright

Signature: 

Address: 47 Milikona pl. maui hawaii 96793

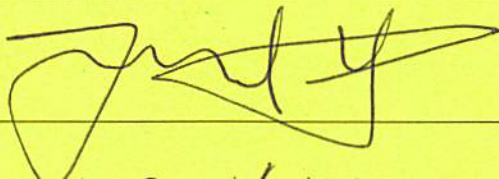
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Print Name:

JONARD YABO

Signature:



Address:

823 KUIAUA ST.

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Print Name: ANDRES X XADAO

Signature: Ayyadao

Address: 261 Hulua drive Lahaina

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Print Name:

Gilda F. Jarama

Signature:

Gilda Jarama

Address:

Kahului