

DAMON KEY LEONG KUPCHAK HASTERT A LAW CORPORATION

hawaiilawyer.com®

## Damon Key Director Mark M. Murakami Takes the Reins as 2025 HSBA President

amon Key Director Mark M. Murakami took his oath of office as the 2025 Hawaii State Bar Association (HSBA) President at the organization's annual meeting in December 2024. Hawaii's attorneys selected Mark for this leadership role in a statewide election in late 2022. He subsequently served as the 2023 Vice President and 2024 President-Elect.

Founded in 1899, the HSBA is a mandatory professional organization for active and inactive licensed attorneys in Hawaii. Its mission is to unite and inspire Hawaii's lawyers to promote justice, serve the public and improve the legal profession. Mark was first elected by his peers to the 21-person HSBA Board in 2012 and was elected Treasurer from 2014 to 2017. He has also been a member of several HSBA sections and co-presented the Real Property and Financial Services Section Real Estate Litigation Update for about a decade.

Continued on page 2

Inside

this

Issue:

Damon Key Welcomes Attorney Leina-Mei S. Johnson ("Sunny")

Empty Homes Tax Incoming? What you Need to Know Attorney Kalina Nguyen Le Joins Damon Key

Attorney Logan T. Araki Brings Valuable Insights and Experience to Damon Key

Genki Ala Wai Project

At Damon Key, Mark primarily practices in litigation with a heavy emphasis on real estate, eminent domain, commercial, and probate/trusts. His caseload usually includes one or two maritime cases and corporate work for some small businesses. He has appeared in all federal and state courts in Hawaii, most of the administrative boards and commissions, and is licensed in the U.S. Supreme Court, Ninth Circuit Court of Appeals and Court of Federal Claims.

#### **Cultivating Resilience**

According to Mark, the HSBA recently prepared a strategic plan to guide its efforts over the next three to five years. As president, his top priorities will be to help the legal industry navigate the generational and technological transitions of the bar, the practice of law, the judiciary, and the legal service market.

"I want to get back to basics to ensure a resilient, efficient, and effective organization. We need to ensure that the critical infrastructure of the association is appropriately resourced and staffed. I also will aim to build up the Board of Directors to ensure that the HSBA has a succession of leaders," said Mark.

Another of Mark's priorities is to bolster the legal system's resilience by dedicating more resources to legal system disaster preparation and response. While the HSBA played a critical role in the Lahaina Wildfire response, he would like the association to be even better prepared for the next disaster.

Mark also points out that the aging of the bar will create an opportunity to help provide better transitions of law practices and clients than exists today. Comparing the numbers of senior member retirements to new admittees, the legal system has experienced a net decrease in attorneys over the past five years. Additional goals include providing greater support to solo and small firm attorneys and breaking down barriers for government attorneys to participate in HSBA roles and pro bono activities.

#### Equipped to Lead

Born on Maui and raised on Oahu, Mark attended public schools in Kailua and graduated from Kailua High School, where he performed in the marching and concert bands, had a passion for theater and dabbled in sports.

Mark graduated Valedictorian of the Class of 1999 from the William S. Richardson School of Law at the University of Hawaii. He is also a graduate of the U.S. Coast Guard Academy in New London, Connecticut. Mark served 13 years on active duty before joining the U.S. Coast Guard Reserve in 2005. In 2022, he retired as a Captain, culminating thirty years of active duty and reserve commissioned service.

Beyond providing superior legal counsel to his clients, Mark is a passionate champion for various professional and community causes. He undertakes pro bono cases for Department of Hawaiian Home Lands beneficiaries and volunteers with the Honolulu District Court self-help center.

Mark represents Hawaii in the Owners' Counsel of America (OCA), an invitation-only association of elite eminent domain practitioners nationwide. He was recently inducted into the American College of Real Estate Lawyers and has been active in the American Bar Association, for which he co-chairs the Real Estate, Condemnation and Trust Litigation Committee. Mark sits on the Board of Directors of the I'm a Bright Kid Foundation, supporting musical theater and education in Windward Oahu. He is a Lecturer-in-Law at the University of Hawaii, where he teaches Real Property II and Land Use.



#### Hawaii's Future-Ready Legal Community

Mark's wide-ranging experiences and previous successes have prepared him well for his service as HSBA president. With his passion for the legal profession and love of the islands, he welcomes the chance to tackle the challenging issues facing the legal community while preparing for its future.

"Our profession is the critical infrastructure of an ordered society and economy," added Mark. "I am honored to represent the hard-working HSBA members who provide the sound legal work vital to Hawaii's diverse communities."

## Damon Key Welcomes Attorney Leina-Mei S. Johnson ("Sunny")

eina-Mei S. Johnson ("Sunny") has joined Damon Key as an Associate in the firm's Business & Commercial Law, Construction Law, and Litigation & Dispute Resolution practice groups. Born into a military family in Honolulu, Sunny later relocated to Northern Virginia. Despite leaving Hawaii at a young age, she continued to have close ties to the islands, eventually landing a Summer Associate position at Damon Key.

Sunny earned her law degree from George Mason University (GMU) Antonin Scalia Law School in Arlington, Virginia. While there, she served as President of the Asian Pacific American Law Student Association and Senior Symposium Editor of the International Law Journal. Sunny was published in the GMU International Law Journal (ILJ) and won Best Student Comment for her article "Bring Uniformity to Heritable Human Genome Editing Laws."

In 2022, she participated in the highly competitive GMU National Security Institute Summer Study Abroad Program in Padua, Italy, with Supreme Court Justice Neil Gorsuch. Through a competitive application process, Sunny earned the opportunity to attend daily classes and openly engage with Justice Gorsuch.

As a Summer Associate at Damon Key, Sunny worked closely with the partners and associates, developing strong connections and real-life legal experience. Other experiences while in law school included serving as a Judicial Extern at the Fairfax Circuit Court in Fairfax, Virginia, and as a Law Clerk at the Department of Commerce Commercial Law Development Program in Washington, D.C.

With the original intent of attending medical school, Sunny earned her Bachelor of Science degree at The College of William & Mary in Williamsburg, Virginia, with a major in Biology and a minor in Art and Art

History. After graduation, she used her art background to work in interior architecture, engaging in several commercial real estate projects. While working with architects and developers, Sunny realized how much she enjoyed learning about the legal side of construction development, which inspired her to attend law school.

"I love the dynamic work of being a lawyer, especially the opportunity to connect with clients. No two days are the same, and I am constantly learning and evolving. I look forward to developing my professional network and serving the people of Hawaii," said Sunny.

While growing up, Sunny spent summers in Japan with her family, where she and her siblings attended Japanese school. Also, she attended Japanese language school each Saturday in Washington, D.C., receiving a traditional Japanese education until middle school. As a result of these immersive experiences, Sunny is conversant in Japanese, elevating the service she provides in her legal practice.

"Damon Key is pleased to add Sunny to our diverse team of attorneys," said President Christine Kubota. "As we serve individuals and businesses in one of the most culturally diverse locations in the world, her Japanese language skills and multicultural upbringing will serve our clients well."

When not advising clients, Sunny's interests include cooking, traveling, art, interior design, yoga, exploring new restaurants, and cafes.

especially the opportunity to connect with clients



Telephone (808) 531-8031 · Facsimile (808) 533-2242 · Website www.hawaiilawyer.com

## Empty Homes Tax Incoming? What you Need to Know

By Logan T. Araki



or several years, the City and County of Honolulu has been "floating around" the possibility of implementing an "Empty Homes Tax." In 2024, Bill 46 came close to

being approved by the Honolulu City Council, however the final decision to implement the ordinance was ultimately deferred. Despite this deferral, the support for this measure has been at an all-time high, and thus it is a good idea for homeowners to identify whether they will be impacted by this proposed ordinance.

#### What is an "Empty Home"?

Under the current language of the proposed ordinance, the properties that will be impacted by the new tax will be "properties that are vacant or not likely to be long-term residences." In general, to avoid the tax and to not be considered an "empty home" the property must be the principal residence of one or more of the listed property owners for at least six months in the tax year. The most recent version of the proposed ordinance includes several exemptions to the proposed tax, including exemptions for 'ohana units, properties under construction, homeowners actively deployed for military service, homeowners receiving medical care, and properties with home exemptions, to name a few.

#### What is the Tax Rate?

The current language of the Bill would gradually implement the tax rate. In the first year of implementation, property owners would see a 1% tax on the tax-assessed value of the empty home. In the second year that rate would rise to 2%. In the third year and all years following, that rate would be set at 3%. While this may seem miniscule on paper to the general public, a 3% tax on a property with a tax-assessed value of \$2,000,000 would be approximately \$60,000, on top of the property taxes already imposed. Thus, determining whether your property is considered vacant pursuant to this definition may have significant financial implications.

#### **Possible Legal Challenges**

Similar bills have been introduced in several counties across the nation. One prominent example of the legal challenges that Honolulu's policy could face is the proposed tax in San Francisco. Originally intended to go into effect in 2025, San Francisco's empty home tax, which had similar rates and definitions as Honolulu's, was recently found to be unconstitutional in the California Superior Court. Specifically, the Court found that the bill as proposed would be in violation of the Fifth Amendment of the U.S. Constitution. Given the stark similarities between Honolulu and San Francisco's proposed tax policies, there is a considerable likelihood the proposed



ordinance will face numerous legal challenges if enacted.

#### Conclusion

Although the decision on the proposed empty tax ordinance has been deferred to a later date, there is still a significant possibility that the bill will be passed. Understanding the definitions and rates proposed in the bill will allow homeowners who are potentially impacted by this ordinance to best prepare themselves to comply or otherwise challenge this new potential significant tax policy.

For more information or questions on this article, please call Logan at (808) 531-8031, email him at Ita@hawaiilawyer.com or scan the code with your smartphone.



### Attorney Kalina Nguyen Le Joins Damon Key

Damon Key's new Associate, Kalina Nguyen Le, set her sights on a legal career at a very early age. Today, she works alongside attorneys in Business & Commercial Law, and Wills, Trusts & Estates practice groups. Reflecting on her long and determined journey, Kalina identified a quiz in elementary school as a catalyst for pursuing her law career. "The career quiz indicated that I should become a lawyer or a cosmetologist," recalled Kalina. "My parents, immigrants from Vietnam, had encouraged me to become lawyer."

Kalina recently earned her law degree from the University of Hawaii at Manoa, William S. Richardson School of Law. While there, she was the Editor-in-Chief of the Asian-Pacific Law & Policy Journal, the Chief Executive Officer of the Law & Business Organization, and the Lead Campus Representative for Kaplan. The firm's new addition is fluent in Vietnamese and English and provides legal assistance to Vietnamese-speaking clients in various industries.

During Kalina's time in law school, she was a Research Assistant for Professor Andrea Freeman and served as an intern in the UH Office of Innovation and Commercialization. She also served as an Executive Assistant at a real estate law practice in Hawaii. In 2023, Kalina was a Summer Associate at Damon Key, conducting in-depth research on legal issues across diverse areas of law and assisting with transactional and litigation matters.

"We are pleased to welcome Kalina to the firm as we grow our team of skilled attorneys. Her ability to speak Vietnamese fluently will add to our multicultural and multilingual practices at Damon Key, assisting international clients with their legal needs in Hawaii," said Damon Key President Christine Kubota.

Kalina earned her Bachelor of Arts, with honors, from the University of Washington with a major in Political Science and a minor in Law, Societies, and Justice. Shortly after graduating, she served as a Legal Assistant at Northwest Consumer Law Center, a non-profit consumer law firm in Seattle.

Born and raised in Everett, Washington, Kalina's strengths include her ability to relate to people and help them feel heard. Her goal is to be the best attorney she can be for her clients. Additionally, she hopes to inspire children of low-income neighborhoods to pursue professional degrees.

"As I step into my new career, I look forward to the connections I will make with my colleagues at Damon Key, working with clients who appreciate the work we do, meeting new people along the way, and continuing to make my family proud," added Kalina.

Residing in Honolulu, Kalina enjoys weightlifting, snowboarding, and baking. She savors spending time outdoors and discovering new hobbies. Kalina has volunteered with the naturalization clinic/citizenship workshop and looks forward to giving back to low-income communities and the types of programs that helped her achieve her dream of becoming a lawyer.

....she hopes to inspire children of low-income neighborhoods to pursue professional degrees



## Attorney Logan T. Araki Brings Valuable Insights and Experience to Damon Key

Damon Key's new attorney, Logan T. Araki, is the son of two public school educators. His life mission is to be the best "learner" possible, aiming to absorb all the knowledge he can from any person and situation. Logan believes being an attorney allows him to positively impact the local community, a worthy ambition that his grandpa advocated for many years.

Today, Logan is an Associate in the firm's Business & Commercial Law, Litigation & Dispute Resolution, and Real Estate practice groups. Before joining Damon Key, he was a Law Clerk for Judges Shirley M. Kawamura and Ronald G. Johnson of the First Circuit Court of the State of Hawaii. The clerkship, which allowed him to see the law in action and understand litigation from the judge's perspective, was an invaluable experience that today informs how he reads, writes and analyzes various aspects of a case.

Logan earned his law degree, cum laude, from the University of Hawaii at Manoa, William S. Richardson School of Law. He was the inaugural recipient of the National Asian Pacific American Bar Association (NAPABA) Judicial Council Internship and Scholarship. He earned four CALI Excellence for the Future Awards for the highest grade in Civil Procedure II, Scholarly Research Methods, Affordable Housing Law and Professional Responsibility.

While in law school, Logan held Teaching Assistant positions in Criminal Law and Civil Procedure, was a Research Assistant for Professor Linda Krieger, and was a Summer Extern for Hawaii Supreme Court Justice Sabrina S. McKenna. He also served as a Committee Clerk with the Hawaii House of Representatives, where he performed research and



analysis for Representative Scot Matayoshi, including legal research of the Hawaii Revised Statutes, federal-level legislation and city ordinances.

"Logan's first-hand experiences in Hawaii's court systems and the state legislature provide valuable insights as he works to provide our clients with sound legal advice and solutions," said Damon Key President Christine Kubota.

Logan graduated from Saint Louis University (SLU), earning a Bachelor of Science in Psychology and double minors in Legal Studies and Philosophy. At SLU, he earned a place on the Dean's List from Spring 2016 through Spring 2019. While there, he was a Martin Luther King Scholars Program member, a Special Olympics Volunteer Coordinator and a Legal Intern at Arch City Defenders in Saint Louis, Missouri.

Born and raised on Oahu, Logan is a 2015 Punahou School alumnus. His greatest attributes are active listening, empathizing with others and the ability to provide alternative perspectives to complex issues. "My passion for helping others and ability to find solutions are fundamental to my success," said Logan. "At Damon Key, I have the chance to observe and learn from some of the best attorneys in the state, giving me a roadmap to become the best attorney that I can possibly be."

While Logan strives to be an excellent attorney, he also aims to be a well-rounded and successful person in work, family and social life. He resides in Honolulu and enjoys cooking, fishing, diving and golfing.

My passion for helping others and ability to find solutions are fundamental to my success

# Genki Ala Wai Project





Damon Key joined forces with the Genki Ala Wai Project for its annual community service project. The local non-profit's mission is to make the canal safe for fishing and swimming by 2026 through special mud balls containing billions of Effective Microorgaisms (EM).

The Genki balls, made with beneficial bacteria, sink to the bottom of the canal to digest accumulated sludge.





Damon Key Leong Kupchak Hastert · 1003 Bishop Street · Suite 1600 · Honolulu, Hawaii 96813 Telephone (808) 531-8031 · Facsimile (808) 533-2242 · Website www.hawaiilawyer.com



WAII

SINCE

1963

hawaii**lawyer**.com®

 PRESORTED STANDARD U.S. POSTAGE **PAID** HONOLULU, HI PERMIT NO. 289

1003 Bishop Street, Suite 1600 Honolulu, Hawaii 96813

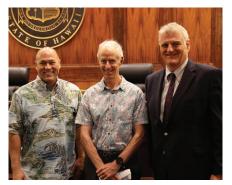
SERVING

ADDRESS SERVICE REQUESTED

#### ADVERTISING MATERIAL

Legal Alert is published periodically by Damon Key Leong Kupchak Hastert to inform clients of legal matters of general interests. It is not intended to provide legal advice or opinion. To opt out of receiving this publication, please email info@hawaiilawyer.com.

#### Attorneys in the News



Damon Key was honored by the Hawaii Supreme Court for its work at the Access to Justice Room at Honolulu District Court. Photo left to right: Associate Justice Vladimir P. Devens, Damon Key Attorney **Tred R. Eyerly**, Chief Justice Mark E. Recktenwald



**Na Lan** was a speaker on "How to protect your US real estate assets" at the China-US Alliance program at the Hawaii Tax Institute. Her co-speaker was Raymond Wong, an attorney licensed in UK and HK.



Damon Key welcomes new attorneys Logan T. Araki, Kalina Nguyen Le, and Leina-Mei S. Johnson ("Sunny")



Kenneth R. Kupchak congratulates Damon Key alumnae Judge Rebecca Copeland and Judge Dyan Mederios on becoming Circuit Court Judges

Damon Key Attorneys participated in The Power of Pink Hawaii Women's Legal Foundation Gala Fundraiser.

