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Honolulu City Council Meeting: Wednesday, July 11, 2012

IN OPPOSITION TO
RESOLUTION 12-151 CD1: RELATING TO REAL PROPERTY TAX COMPROMISES

Aloha Council Members:

I urge you to reject Resolution 12-151 CD1, a real property tax compromise for Windward Retreat Center for the following reasons:

1. **The Windward Retreat Center does not qualify for a charitable exemption on this property.** The property has been vacant and has not been used for "exempt purposes" as required by ROH Sec. 8-10.10.

According to the Department of Planning and Permitting, the building permit for the Windward Retreat Center was requested in November 2010, issued in March 2011, and is still pending completion.

The exemption for charitable purposes clearly states that the exempt property be "actually ... and exclusively used for nonprofit purposes." Allowing a nonprofit to claim a tax exemption for vacant or unused property would violate the law and open the floodgates for tax compromises as well as property tax fraud.

2. **The only means of identifying the property is an incorrect TMK** that cannot be found using the Real Property Assessment Division website or the Department of Permitting and Planning website. "TMK: 5-1-14: Portion of 47 (Tract or Part 1)" does not appear on the tax bills for this property and should not be the reference for a tax compromise.

The correct TMK for the property is 5-1-014:047. Without those all-important zeroes, it is impossible for any councilmember, or member of the public, or even the Treasury Division to accurately identify the property referenced in the resolution.

3. **The resolution contains no amounts and no explanation of the five-year delay by the Windward Retreat Center in requesting a property tax exemption.**

Although the CD1 has changed the intent of the resolution, there is no requirement the Director of Budget and Fiscal Services provide the Council and the public with a detailed accounting for each year of unpaid taxes and the requested compromise amounts for each year.

The property tax bills for 2008, 2009, 2010 and 2011 specify that some adjustments have already been made. These adjustments may signify a previous tax compromise for this property and must be explained.

I urge the City Council to vote in opposition to Resolution 12-151 CD1.

Sincerely,
Holly J. Huber, Public Advocate