

DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
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KIRK CALDWELL
MAYOR

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NELSON H. KOYANAGI, JR.
DIRECTOR

GARY T. KUROKAWA
DEPUTY DIRECTOR

January 27, 2014

The Honorable Ann H. Kobayashi, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

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2014 JAN 27 A 9: 06
CITY COUNCIL
HONOLULU, HAWAII

Dear Chair Kobayashi and Councilmembers:

**SUBJECT: Tax Compromise TMK 7-4-006-015
Alpha & Omega International Christian Ministries, Inc.**

Under the provisions of Revised Ordinances of Honolulu 1990, as amended ("ROH"), Section 8-1.3(l) requires that a compromise settlement of any tax claim in excess of \$500 is subject to the approval of the City Council.

We are requesting a one-time real property tax compromise to \$2,027.40 for FY 2013-14 real property taxes due on the property located at 920 Kilani Avenue and identified by tax map key 7-4-006-015. The property tax liability for this property is \$9,262.80, not including any penalty and interest. The amount to be compromised is \$7,235.40.

Alpha & Omega International Christian Ministries, Inc. is a not-for-profit organization that acquired the property for the purpose of holding church services, church-related meetings, bible study classes, fellowship and other church activities. However, a portion of the parcel is not exempt because it is used for commercial purposes.

Resolution 11-259 provides a tax compromise if a property does not qualify for an exemption solely because no timely application for exemption is filed. The Subject Property meets the criteria to comply with Resolution 11-259, which states, in part:

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"That when a property or a portion of a property is eligible for an exemption from real property taxes pursuant to Section 8-10.10, Revised Ordinances of Honolulu (Exemption - charitable purposes), but does not qualify solely because no timely application for exemption is filed:

1. For claims involving a property or a portion of a property for which property taxes are delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax for every six months or portion thereof that the real property taxes are delinquent, provided the delinquency was not willful; and
2. For claims involving a property or a portion of a property for which property taxes are not delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax."

Please call me at 768-3901 if you have any questions.

Sincerely,


Nelson H. Koyanagi, Jr., Director
Budget and Fiscal Services

APPROVED:



Ember Lee Shinn
Managing Director

cc: Councilmember Stanley Chang
Councilmember Carol Fukunaga
Councilmember Joey Manahan
Councilmember Kymberly Marcos Pine
Real Property Assessment Division