

DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

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DEPUTY DIRECTOR

June 24, 2016

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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2016 JUN 24 A 8:42
CITY COUNCIL
HONOLULU, HAWAII

Dear Chair Kobayashi and Councilmembers:

**SUBJECT: Real Property Tax Compromise - Japanese Cultural Center
of Hawaii – Tax Map Keys: 28006: 056 & 059**

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

The Japanese Cultural Center of Hawaii (JCCH) is a non-profit organization, whose mission is to strengthen community diversity through the education of the Japanese American experiences in Hawaii. JCCH renewed leases in 2015, but failed to timely file their 2016-2017 tax year exemption claims. Should their claims have been timely filed, JCC would have qualified for such exemptions.

We are requesting a one-time real property tax compromise to \$126,187.36 for FY 2016-17 real property taxes due on the property located at 2454 South Beretania Street and identified by tax map keys 2-8-006: 056 & 059. The requested tax compromise per tax map key is \$47,173.32 for TMK: 28006056 and \$79,014.04 for TMK: 28006059.

The property tax liability for this property is \$148,689.64, not including any penalty and interest. The amount to be compromised is \$22,502.28.

The above-noted properties meet the criteria of Resolution 11-259 which states, in part, "That when a property or a portion of a property is eligible for an exemption from

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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."

If you have any questions, please call me at 768-3901.

Sincerely,


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

APPROVED:


Roy K. Amemiya, Jr.
Managing Director