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DEPARTMENT OF BUDGET AND FISCAL SERVICES
KA 'OIHANA MĀLAMA MO'OHELU A KĀLĀ
CITY AND COUNTY OF HONOLULU

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RICK BLANGIARDI
MAYOR
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DIRECTOR
PO'O

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DEPUTY DIRECTOR
HOPE PO'O

August 14, 2025

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Dear Chair Waters and Councilmembers:

SUBJECT: Resolution for Council Approval of a Tax Compromise for Real Property Tax for Property Located at 59-539 Akanoho Place, Hale'iwa, Hawai'i 96712, TMK: 5-9-023-029-0000 ("Property")

Section 8-1.3(12) of the Revised Ordinances of Honolulu 2021, as amended ("ROH"), requires that a compromise settlement of any tax claim in excess of $500 be approved by the City Council. The Department of Budget and Fiscal Services requests your approval for a one-time compromise of real property taxes owed by Eugenia Posenecker ("Taxpayer") for the tax year beginning July 1, 2025.

The Taxpayer timely filed a 2025 Tax Credit application before the September 30, 2024 deadline pursuant to ROH § 8-13.3(b), and would have otherwise qualified but for removal of the home exemption for the 2025 tax year.

The Taxpayer timely appealed 1) the removal of the home exemption under ROH § 8-12.1 and 2) the denial of the 2025 Tax Credit under ROH § 8-13.4. Due to a misunderstanding, Taxpayer withdrew her 2025 Tax Credit appeal. In April 2025, the Board of Review reinstated the home exemption for the 2025 tax year. The denial of the 2025 Tax Credit would have been reversed upon the reinstatement of the home exemption, and resulted in a tax credit of $2,781.83 for the tax year beginning July 1, 2025, had the Taxpayer maintained her 2025 Tax Credit appeal.

We recommend your approval of a one-time compromise, allowing a tax credit of $2,781.83 against the $4,672.85 real property taxes owed by the Taxpayer for the 2025 tax year.

Please call me at (808) 768-3901 if you have any questions.

Sincerely,

Andrew T. Kawano
Director

Attachment

APPROVED:

Michael D. Formby, Managing Director
Office of the Managing Director

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. _____

RESOLUTION

RELATING TO REAL PROPERTY TAX COMPROMISE.

WHEREAS, William Posenecker and Taxpayer Eugenia Posenecker, as Trustee of the Eugenia Posenecker Trust dated 05/01/01, were the fee owners of real property located at 59-539 Akanoho Place, Haleʻiwa, Hawaiʻi 96712, identified by TMK: 5-9-023-029 (the "Property"); and

WHEREAS, the director approved their claim for home exemption for the Property that Mr. Posenecker filed in December 1987; and

WHEREAS, upon receipt of Mr. Posenecker's death certificate in September 2024, the home exemption under ROH § 8-10.3(d) was removed as of the October 1 assessment date for tax year 2025-2026; and

WHEREAS, the Taxpayer timely filed a 2025 Tax Credit application before the September 30, 2024 deadline pursuant to ROH § 8-13.3(b) which was denied; and

WHEREAS, the Taxpayer would have otherwise qualified for the 2025 Tax Credit under ROH § 8-13.2 but for removal of the home exemption for the 2025 tax year; and

WHEREAS, the Taxpayer timely appealed (1) the removal of the home exemption under ROH § 8-12.1 and (2) the denial of the 2025 Tax Credit; and

WHEREAS, due to a misunderstanding, the Taxpayer withdrew her appeal of the denial of the 2025 Tax Credit; and

WHEREAS, after an April 14, 2025 hearing, the Board of Review issued a decision that reinstated the home exemption for the Property for the tax year 2025-2026; and

WHEREAS, the denial of the 2025 Tax Credit would have been reversed upon the reinstatement of the home exemption, and resulted in a tax credit of $2,781.83 for the tax year beginning July 1, 2025, had the Taxpayer maintained her 2025 Tax Credit appeal; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that it approves a one-time compromise of the real property taxes owed by Taxpayer Eugenia Posenecker for the tax year beginning July 1, 2025, such that the sum of $2,781.83 is credited against the original tax amount of $4,672.85, resulting in a compromised tax liability of $1,891.02 for the tax year 2025-2026; and

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. _____

RESOLUTION

BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Managing Director; the Director of Budget and Fiscal Services, and the taxpayer Eugenia Posenecker.

INTRODUCED BY:

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DATE OF INTRODUCTION: _____

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Honolulu, Hawai'i

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Councilmembers

Report Title: Tax Compromise; Requesting City Council's concurrence on a tax compromise >$500.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.