HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. 25-239

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, Hale'iwa, Hawai'i 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

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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:

(br)

DATE OF INTRODUCTION:

AUG 19 2025

Honolulu, Hawai'i

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

CERTIFICATE

RESOLUTION 25-239

Introduced: 08/19/25 By: TOMMY WATERS - BY REQUEST Committee: BUDGET (BUD)

Title: RELATING TO REAL PROPERTY TAX COMPROMISE.

Voting Legend: * = Aye w/Reservations

08/19/25	INTRO	Introduced.
09/23/25	BUD	Reported out for adoption. CR-306 4 AYES: NISHIMOTO, OKIMOTO, TULBA, WATERS 1 ABSENT: KIA'ĀINA
10/01/25	CCL	Committee report and Resolution were adopted. 8 AYES: CORDERO, DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, WATERS, WEYER 1 ABSENT: TUPOLA

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.

GLEN I. TAKAHASHI, CITY CLERK

TOMMY WATERS, CHAIR AND PRESIDING OFFICER