

REPORT OF THE COMMITTEE ON BUDGET

Voting Members:

Val A. Okimoto, Chair; Scott Y. Nishimoto, Vice Chair;
Radiant Cordero, Esther Kia'āina, Augie Tulba, Tommy Waters

Committee Meeting Held
April 28, 2026

Honorable Tommy Waters
Chair, City Council
City and County of Honolulu

Mr. Chair:

Your Committee on Budget, which considered Resolution 26-86 entitled:

"RESOLUTION RELATING TO REAL PROPERTY TAX COMPROMISE,"

transmitted by Departmental Communication 265 (2026), dated April 16, 2026, from the Department of Budget and Fiscal Services ("BFS") and introduced on April 20, 2026, reports as follows:

The purpose of the resolution is to approve a one-time compromise of the real property taxes, accrued penalties, and interest owed by 630 Cooke Street Partnership, LP, for the tax year beginning July 1, 2025 and ending June 30, 2026, for the affordable rental housing portion of Nohona Hale, such that the total taxes, interest, and penalties owing in the amount of \$324,079.74, are compromised to the amount of \$6,579.22 that is fully allocated to the commercial portion of Nohona Hale.

Andrew Kawano, Director of Budget and Fiscal Services, and Steven Takara, Administrator, BFS Real Property Assessment Division, provided comments on the resolution and answered questions from the Committee.

Your Committee received no oral or written testimony on the resolution.

Members of your Committee commented that the BFS should consider extending real property tax compromises to other taxpayers that may have missed exemption deadlines, especially to kūpuna living on fixed incomes or recently widowed.

HONOLULU CITY COUNCIL
Ke Kanihela o ke Kalana o Honolulu
CITY AND COUNTY OF HONOLULU

ADOPTED ON MAY 13 2026

COMMITTEE REPORT NO. 100(26)

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Your Committee on Budget is in accord with the intent and purpose of Resolution 26-86 and recommends its adoption. (Ayes: Cordero, Kia'āina, Nishimoto, Okimoto, Tulba, Waters – 6; Noes: None.)

Respectfully submitted,



Committee Chair

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