

STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES  
Land Division  
Honolulu, Hawaii 96813

January 12, 2024

Board of Land and Natural Resources  
State of Hawaii  
Honolulu, Hawaii

PSF No.:23OD-022

OAHU

*Amend Prior Board Action of July 28, 2023, Item D-8, Mutual Cancellation of General Lease No. S-4218 and Issuance of Direct Lease to Waipahu Soto Zen Temple Taiyoji for Landscaping, Parking and Memorial Purposes, Waikele, Ewa, Oahu, Tax Map Key: (1) 9-4-027:124.*

The purpose of the amendment are to (1) authorize the eleemosynary lessee to enter into a Declaration with the City and County of Honolulu regarding use of the land for off site parking, provided that a separate document be prepared for the Board's consent to the Declaration as an encumbrance on the land that includes an indemnification by lessee of the State for granting such consent; and (2) set the cancellation date of the existing General Lease No. S-4218 and the effective date of the new lease to be issued.

REMARKS:

At its meeting of July 28, 2023, under agenda item D-8, the Board approved the cancellation of GL4218 and issuance of a direct lease to Waipahu Soto Zen Temple Taiyoji ("WSZTT"), a non-profit entity. When soliciting comments from other agencies on the application, the City and County of Honolulu ("City"), Department of Planning and Permitting ("DPP") commented that they have no objection but noted Parcel 124 is zoned R-5 residential district, and currently has a special permit authorizing use as an off-site parking facility for the duration of the current lease but the new lease will need a new approved Conditional Use Permit for off-site parking facility ("CUP"). Therefore, staff recommended the new direct lease should commence upon the issuance of the CUP.

On November 20, 2023 the DPP issued a new CUP (Exhibit 1) to WSZTT. Condition 4 of the CUP requires a Declaration to be signed by the applicant and recorded at the Bureau of Conveyances. Staff had an opportunity to review the draft Declaration prepared by DPP (Exhibit 2). Condition 7 of the Declaration provides as follows:

"The City shall have the right to enforce this Declaration by any

means necessary, including an appropriate action at law or in equity against any party claiming an interest in any of the Properties. In addition, any violation of this Declaration or the CUP shall be a violation of the Land Use Ordinance and subject to criminal enforcement and/or civil enforcement as provided for under the Land Use Ordinance.”

The State is not a party to the Declaration. However, because the State, by its Board, is the fee owner of the subject lease premises, condition 7 of the Declaration potentially exposes the State to liability should a violation of the Declaration or the CUP occur in the future.

The subject CUP pertains to the requirement for three (3) additional parking stalls on the leases premises to be specifically noted for the use of the temple activities to be held on the adjoining private property owned in fee by WZSTT. Staff does not anticipate any major issues in compliance of the CUP by WSZTT. Nevertheless, staff recommends that the Board consent to WSZTT entering into the Declaration subject to WSZTT indemnifying the State regarding the Declaration and the CUP.<sup>1</sup>

Additionally, there is a \$4,200 semi-annual rent installment due under the lease on December 5, 2023, as compared to the current annual rental payment of \$600. In view of the time involved in the documentation process, the new lease will not be executed by December 5, 2023 and the tenant will need to settle the \$4,200 payment before the due date. Therefore, staff recommends the Board approve the cancellation and commencement dates of the old and new direct lease to fall on December 4, 2023 and December 5, 2023 respectively, so there will be no break in the lease coverage. This will allow WSZTT to pay the lower rent of \$480 per annum (minimum rent policy for eleemosynary organizations) approved by the Board at its July 28, 2023 meeting.

**RECOMMENDATION:** That the Board:

1. Amend its prior Board action of July 28, 2023, under agenda item D-8 by:
  - a. Stating the effective date of cancellation for General Lease No. 4218 shall be December 4, 2023, and the commencement date of the new lease shall be December 5, 2023;
  - b. Authorizing the lessee to enter into a Declaration with the City and County of Honolulu regarding use of the land for off-site parking, provided that a separate document shall be prepared for the Board’s consent to the Declaration as an encumbrance on the land, subject

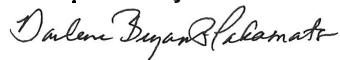
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<sup>1</sup> Staff understands DPP requires the signing of the Declaration by the applicant after the new direct lease has been executed. Therefore, the consent required by this submittal will not hinder the issuance of the new lease.

further to the following:

- i. The standard terms and conditions of the most current consent form, as may be amended from time to time, and revised as necessary to accommodate the specific action approved by the Board; provided that consent shall include an indemnification by lessee of the State of Hawaii regarding the Declaration and Conditional Use Permit File No. 2023/CUP-42 issued by the City and County of Honolulu, Department of Planning and Permitting;
  - ii. Review and approval by the Department of the Attorney General; and
  - iii. Such other terms and conditions as may be prescribed by the Chairperson to best serve the interests of the State.
2. Affirm that, except as amended hereby, all terms and conditions listed in its July 28, 2023 approval shall remain the same.

Respectfully Submitted,



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Darlene Bryant-Takamatsu  
Land Agent

APPROVED FOR SUBMITTAL:



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Dawn N. S. Chang, Chairperson



**DEPARTMENT OF PLANNING AND PERMITTING**  
**KA 'OIHANA HO'OLĀĀ A ME NĀ PALAPALA 'AE**  
**CITY AND COUNTY OF HONOLULU**

850 SOUTH KING STREET, 7TH FLOOR • HONOLULU, HAWAII 96813  
 PHONE: (808) 768-8000 • FAX: (808) 768-6041 • WEBSITE: honolulu.gov/dpp

RICK BLANGIARDI  
MAYOR  
MEIA



DAWN TAKEUCHI APUNA  
DIRECTOR  
PO'D

JIRO A. SUMADA  
DEPUTY DIRECTOR  
HOPE PO'D

2023/CUP-42(JS)

<b>MINOR PERMIT:</b>	<b>CONDITIONAL USE PERMIT (CUP)</b>
File Number:	2023/CUP-42
Project:	Waipahu Soto Zen Temple Taiyoji Off-site Parking Facility
Owners:	Waipahu Soto Zen Temple Taiyoji (Development Site) State of Hawaii (Parking Site)
Applicant:	Waipahu Soto Zen Temple
Agent:	Waipahu Soto Zen Temple Taiyoji (Lynn Okamura)
Location (Exhibit A):	94-413 Waipahu Street (Parking Site) Waialele Street (Development Site)
Tax Map Keys:	9-4-027: 122 (Development Site) 9-4-027: 124 (Parcel 124; Parking Site)
Zoning District:	R-5 Residential District
Date Accepted:	October 18, 2023

**APPROVAL** is granted for a CUP-minor to allow an off-site parking facility for the Waipahu Soto Zen Temple Taiyoji on an adjacent zoning lot (Project), subject to the following conditions:

1. Except as specified in the conditions of approval, all improvements must be in accordance with the approved plan as shown on Exhibit B, the application documents, and the Declaratory Statement. Any modification to the approved off-site parking facility will be subject to prior review of an approval by the Director of the Department of Planning and Permitting (DPP). Minor modifications must be processed in accordance with Revised Ordinance of Honolulu Section 21-2.20(k). Major modifications will require a new CUP-minor.

**EXHIBIT 1**

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2. The Applicant must submit a copy of the executed Direct Lease from the State Board of Land and Natural Resources (BLNR) for the record and incorporation into the Declaratory Statement.
3. The Applicant shall submit the executed Declaratory Statement to the DPP for review and approval.
4. Prior to the issuance of any building permit, the Applicant must record the Declaratory Statement with the Bureau of Conveyances and/or Assistant Registrar of the Land Court of the State of Hawaii, as appropriate. Proof of such filing must be in the form of a copy certified by the appropriate agency and must be submitted to the DPP.
5. This CUP for off-site parking will remain in effect only as long as the off-street parking spaces remain available and continue to be honored by the Lessor, according to the approved Declaratory Statement. Any change in use that affects the availability of required parking or failure at any time by the Declarant to provide the required parking as specified in the approved declaration will void this permit.
6. This CUP for off-site parking is not transferable and any change of ownership, or change of use and/or activity that requires changes to the minimum parking requirements will require a new CUP, including a Parking License Agreement, Declaratory Statement, or Declaration of Covenants, as applicable.
7. In the event the required parking is not provided, and the CUP becomes null and void, the portion of the use that is deficient in parking spaces must be discontinued.
8. Approval of this CUP may not be construed as approval of any building/sign permit application; such applications are reviewed separately and must comply with applicable codes and regulations.
9. This approval may be revoked by the Director of the DPP, when there is a breach of any of the conditions stated above; provided that, for good cause, the Director may amend the above conditions.
10. The Director may modify the conditions of this approval by imposing additional conditions or modifying existing conditions, upon a finding that circumstances related to the approved project have significantly changed so as to warrant a modification to the conditions of approval. In the event of the noncompliance with any of the conditions set forth herein, the Director may terminate all uses approved

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under this permit or halt their operation until all conditions are met or may declare this permit null and void or seek civil enforcement.

**Special Permit No. 71/SP-22 (1971 SP):**

In 1968, the Applicant obtained General Lease No. S-4218 (General Lease) from the State of Hawaii to utilize Parcel 124 for parking purposes. The 1971 SP (approved with conditions on April 22, 1971) allowed Parcel 124 to be utilized by the Applicant as an off-site parking facility. Condition 3 of the 1971 SP deemed it effective for the duration of the General Lease, and declared that the special use (off-site parking facility) of Parcel 124 terminates with the termination of the General Lease.

**Project Site and Request:**

The two parcels are conforming lots zoned R-5 Residential District, and are adjacent to each other. The Waipahu Soto Zen Temple Taiyoji (Temple) is a nonconforming use (meeting facility) that was established in 1972 as a "church" under the R-6 Residential District regulations of the Comprehensive Zoning Code (CZC, effective January 1, 1969 through October 21, 1986). The Temple site is developed with a Temple Building, Dining Building, and a single-family dwelling. Parcel 124 is developed with a 22-space parking lot that was constructed in 1972 with the establishment of the Temple. The Applicant requests a CUP-minor to continue to utilize Parcel 124 as an off-site parking facility.

The Applicant is not requesting a CUP-minor to authorize the expansion of the meeting facility or the intensification of any use(s) that would require additional parking spaces. This new CUP-minor is necessary because the General Lease is being terminated and the 1971 SP terminates with the General Lease. There is no increase in the parking requirement of the Temple uses.

**CZC Parking Requirements:**

The CZC parking standard for a "church" in the Residential Districts was one parking space per five seats or bench seating spaces in the main auditorium. According to the building permit plans for the Temple Building, 200 seats are provided; therefore, a minimum of 40 parking spaces are required for the Temple. Two additional parking spaces are required for the dwelling; therefore, a total of 42 parking spaces are required for the Temple uses. Thirty-nine parking spaces exist on the Temple site; therefore, a minimum of three off-site parking spaces must be provided within the off-site parking facility.

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**Mutual Cancellation of General Lease No. S-4218 and Issuance of Direct Lease:**

On July 28, 2023, the State BLNR authorized the issuance of a direct lease (Direct Lease, Project Reference No. 23OD-022) which commences upon the approval of this CUP. Simultaneous with the issuance of the Direct Lease, the General Lease terminates; thus, both the General Lease and 1971 SP terminates on the date of this CUP approval.

**Declaratory Statement:**

A Declaratory Statement is required to ensure a minimum of three required parking spaces are provided on Parcel 124. A Draft Declaratory Ruling must be reviewed by the DPP prior to recordation. However, prior to approving a Declaratory Statement, the DPP must receive a copy of the Direct Lease. Therefore, as a condition of approval, the Applicant must submit a copy of the Direct Lease to the DPP. Upon approval of the executed Declaratory Statement by the DPP, the Applicant must record it with the Bureau of Conveyances and/or Assistant Registrar of the Land Court of the State of Hawaii, as appropriate. Recordation of the Declaratory Statement is required prior to the issuance of any building permit for the Temple site. This is imposed as a condition of approval.

**Hawaii Revised Statutes (HRS) Chapter 343:**

The Project involves State-owned lands (Parcel 124), and is therefore subject to the environmental assessment requirement of HRS Chapter 343, relating to environmental impact statements. However, the BLNR declared the issuance of the Direct Lease exempt from the preparation of an environmental assessment pursuant to Hawaii Administrative Rules Sections 11-200.1-15 and -16 on July 28, 2023. The Declaration of Exemption was published in the August 8, 2023 issue of *The Environmental Notice*.

**Conclusion:**

The off-site parking facility satisfies the criteria for CUP approval. The proposed off-site parking use is permitted as a conditional use in the zoning district and conforms to the requirements of ROH Chapter 21. The site is suitable considering its size, shape, location, topography, and natural features. The facility will not alter the character of the surrounding area in a manner substantially limiting, impairing or precluding the use of surrounding properties, and will provide a service or facility which will contribute to the general welfare of the surrounding neighborhood by alleviating traffic congestion and competition for on-street parking spaces. The off-site parking facility is necessary to support the existing, ongoing activities at the Temple.

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**Appeals:**

Any party wishing to appeal the Director's action on the Minor Modification to the CUP-minor must submit a written petition to the Zoning Board of Appeals (ZBA) within 30 calendar days from the date of mailing or personal service of the Director's written decision. Appeals must comply with the DPP Administrative Rules Part 3, Chapter 22, Rules of the ZBA. The filing fee for an appeal to the ZBA is \$400 (payable to the City and County of Honolulu). ZBA Appeals should be addressed to:

Zoning Board of Appeals  
c/o Department of Planning and Permitting  
650 South King Street, 7<sup>th</sup> Floor  
Honolulu, Hawaii 96813

A copy of this approval should accompany any application for construction permits. Should you have any questions, please contact Joyce Shoji, of our Land Use Approval Branch, at (808) 768-8014.

Enclosures: Exhibit A and B

cc: BLNR, Darlene Bryant-Takamatsu, Land Agent

**THIS COPY, WHEN SIGNED BELOW, IS NOTIFICATION OF THE ACTION TAKEN.**

	<i>For</i> Director	November 20, 2023
SIGNATURE	TITLE	DATE

This approval does not constitute approval of any other required permits, such as building or sign permits.

+++++



<b>LAND COURT SYSTEM</b>	<b>REGULAR SYSTEM</b>
AFTER RECORDATION: RETURN BY MAIL ( ) PICK UP ( )	
Tax Map Key Nos. (1) 9-4-027: 122 and 124	

### DECLARATION

**THIS DECLARATION** is made and entered into as of \_\_\_\_\_, 202\_\_, by WAIPAHU SOTO ZEN TEMPLE TAIYOJI, a Hawaii nonprofit corporation, whose address is 94-413 Waipahu Street, Waipahu, Hawaii 96797, hereinafter referred to as the "Declarant".

**WHEREAS**, the Declarant is the fee simple owner of those certain premises situate at Waipahu, Hawaii, being the land identified by Tax Map Key No. (1) 9-4-027: 122 and more particularly described in Exhibit "A" attached hereto and made a part hereof, hereinafter referred to as the "Temple Property"; and

**WHEREAS**, the Declarant is the lessee under that certain lease dated \_\_\_\_\_, 202\_\_, by and between the Declarant and the State of Hawaii, by its Board of Land and Natural Resources, hereinafter referred to as the "State", with a term of thirty (30) years commencing on \_\_\_\_\_, 202\_\_, and terminating on \_\_\_\_\_, 205\_\_, pursuant to which the Declarant leased from the State those certain premises situate at Waipahu, Hawaii, being the land identified by Tax Map Key No. (1) 9-4-027: 124 and more particularly described in Exhibit "B" attached hereto and made a part hereof, hereinafter referred to as the "Parking Property", and together with the Temple Property, collectively referred to as the "Properties"; and

**WHEREAS**, under applicable provisions of Chapter 21 of the Revised Ordinances of Honolulu, hereinafter referred to as the "Land Use Ordinance", the Declarant needs additional three (3) parking spaces for the meeting facility (temple) use at the Temple

## EXHIBIT 2

Property; and

**WHEREAS**, there are sufficient parking spaces on the Parking Property to allow for an off-site parking facility under applicable provisions the Land Use Ordinance; and

**WHEREAS**, the Properties are adjacent to each other with the Parking Property and the principal entrance to the Temple Property being less than one-half mile (2,640 feet) apart; and

**NOW, THEREFORE**, the Declarant hereby makes the following Declaration:

1. The Declarant shall set aside a minimum of three (3) parking spaces on the Parking Property, hereinafter referred to as the "Parking Spaces", as shown in Exhibit "C" attached hereto and made a part hereof, for the employees, customers, and visitors of the Temple Property.
2. The Parking Spaces shall be continually available for the use of the Temple Property's employees, customers and visitors for a term beginning on the date of this Declaration and continuing until this Declaration is terminated with the prior written approval of the Director of the Department of Planning and Permitting of the City and County of Honolulu, hereinafter referred to as the "Director".
3. The Declarant may substitute the Parking Spaces with alternate parking spaces on the Parking Property to comply with applicable provisions of the Land Use Ordinance, subject to the prior written approval of the Director.
4. If any of the Parking Spaces is not maintained in good repair and condition and an equivalent parking space on the Parking Property acceptable to the Director is not substituted, the use of the Temple Property, or a portion thereof, shall be discontinued in proportion to the decrease in the number of available parking spaces for the use of the employees, customers, and visitors of the Temple Property.
5. This Declaration shall not be amended, terminated, extinguished or canceled without the prior written approval of the Director.
6. Conditional Use Permit (minor) No. 2023/CUP-42, hereinafter referred to as the "CUP", shall not be transferable and any change of ownership, occupancy or use of the Properties herein shall require a new Conditional Use Permit (minor), and the Declarant shall inform the Director when the ownership, occupancy or use of the Temple Property is changed or terminated.
7. The City shall have the right to enforce this Declaration by any means necessary, including an appropriate action at law or in equity against any party claiming an interest in any of the Properties. In addition, any violation of this Declaration or the CUP shall be a violation of the Land Use Ordinance and subject to criminal enforcement and/or civil enforcement as provided for under the Land Use Ordinance.

IN WITNESS WHEREOF, the undersigned has executed these presents as of the day and year first above written.

**DECLARANT:**

**WAIPAHU SOTO ZEN TEMPLE TAIYOJI,**  
a Hawaii nonprofit corporation

By \_\_\_\_\_  
Lynn Okamura  
Its President

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
Name:  
Deputy Corporation Counsel

Board of Land and Natural Resources  
State of Hawaii  
Honolulu, Hawaii

PSF No.: 23OD-022

Oahu

Mutual Cancellation of General Lease No. S-4218 and Issuance of Direct Lease to Waipahu Soto Zen Temple Taiyoji for Landscaping, Parking and Memorial Purposes, Waikele, Ewa, Oahu, Tax Map Key: (1) 9-4-027:124.

APPLICANT:

Waipahu Soto Zen Temple Taiyoji, ("Applicant"), a Hawaii nonprofit corporation and 501(c)(3) organization. Copy of IRS Determination Letter attached as **Exhibit A**.

LEGAL REFERENCE:

Sections 171-13 and 43.1, Hawaii Revised Statutes, as amended.

LOCATION:

Portion of Government lands situated at Waikele, Ewa, Oahu, identified by Tax Map Key: (1) 9-4-027:124, as shown on the maps attached as **Exhibits B1** and **B2**.

AREA:

8,346 square feet, acres, more or less, subject to review and approval by the Department of Accounting and General Services, Survey Division.

ZONING:

State Land Use District:	Urban
City and County of Honolulu LUO:	R-5

TRUST LAND STATUS:

Section 5(b) lands of the Hawaii Admission Act.  
DHHL 30% entitlement lands pursuant to the Hawaii State Constitution: No

CURRENT USE STATUS:

APPROVED BY THE BOARD OF  
LAND AND NATURAL RESOURCES  
AT ITS MEETING HELD ON

July 28, 2023 KH

D-8

**EXHIBIT 3**

BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

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July 28, 2023

Encumbered by General Lease No. S-4218 for (cemetery) landscaping and memorial purposes, commencing December 5, 1968, and expiring on December 4, 2033.

CURRENT ANNUAL RENT:

\$600 per annum. Recent rental reopening determined the annual rent effective from December 4, 2023 is \$8,400.

NEW LEASE:

CHARACTER OF USE:

Landscaping, parking, and memorial purposes.

LEASE TERM:

Thirty (30) years.

COMMENCEMENT DATE:

To be determined by the Chairperson.

ANNUAL RENT:

\$480 per annum (Minimum Rent Policy for New Dispositions, May 13, 2005)

METHOD OF PAYMENT:

Due annually

RENTAL REOPENINGS:

At the 10th and 20th years of the lease term, based on the Board's then prevailing Minimum Rent Policy for eleemosynary organizations.

PERFORMANCE BOND:

Twice the annual rental amount.

CHAPTER 343 - ENVIRONMENTAL ASSESSMENT:

In accordance with Hawaii Administrative Rules ("HAR")§ 11-200.1-15 and -16 and the Exemption List for the Department of Land and Natural Resources reviewed and concurred on by the Environmental Council on November 10, 2020, the subject request is exempt from the preparation of an environmental assessment pursuant to General Exemption Type 1, that



BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

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July 28, 2023

states, "Operations, repairs or maintenance of existing structures, facilities, equipment, or topographical features, involving negligible or no expansion or change of use beyond that previously existing." Part 1, Item 40, that states "Leases of state lands involving negligible or no expansion or change of use beyond that previously existing". The subject request will probably have minimal or no significant effect on the environment and should be declared exempt from the preparation of an environmental assessment and the requirements of §§ 11-200.1-17, HAR. (Exhibit C)

DCCA VERIFICATION:

Place of business registration confirmed:	YES <u>x</u>	NO _____
Registered business name confirmed:	YES <u>x</u>	NO _____
Good standing confirmed:	YES <u>x</u>	NO _____

APPLICANT REQUIREMENTS:

Applicant is required to obtain a Conditional Use Permit for off-site parking facility from the Department of Planning and Permitting (see remarks section).

REMARKS:

At its meeting of October 13, 1967, under agenda item F-16, the Board of Land and Natural Resources ("Board") approved the sale of the subject parcel through public auction for cemetery and memorial purposes. The 1967 action was triggered by the request from the Applicant who owned the adjacent private property (Parcel 122).

As noted in the 1967 submittal, the Applicant wanted to use the subject parcel for landscaping and memorial purposes in memory of those pioneers who were buried there. Prior to any construction, the Applicant planned, with the approval of the Department of Health, to disinter the bodies and relocate them to another cemetery. This requirement was documented in the subject lease which was issued in 1969.

Over the years, the annual rent was reopened multiple times, pursuant to the lease conditions. Earlier this year, Land Division retained an independent appraiser to determine the annual rent of the subject lease effective on December 5, 2023, which was subsequently approved by the Chairperson at \$8,400. Upon receipt of the notification for the new rent, the Applicant reached out to the Division for any options.

Research located a letter dated April 18, 2011 sent by the Division to the Applicant in which the Division suggested that the Applicant requested the mutual cancellation of the lease and the issuance of a new lease pursuant to Section 171-43.1 Hawaii Revised Statutes, Lease to eleemosynary organizations. The Division did not receive any response back from the Applicant in 2011. The current leadership for the organization has changed and is willing to pursue a new lease at the Board's prevailing minimum rent for eleemosynary organizations. Staff has confirmed through the Internal Revenue Service's online site that the applicant is currently listed as an eleemosynary organization and their 501(c)(3) status has not been

BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

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revoked. The Applicant provided information regarding their programs and other pertinent information in the application and qualification questionnaire for non-profit (Exhibit D).

The subject area is used for parking for attendees of the Temple and for other activities held in the adjacent property owned by the Applicant. Bon Dance and drive-through car blessing services are planned to be conducted at the subject area. Applicant relies on membership dues, donations, and fundraising activities for daily operation. All activities are open to everyone and there are no eligibility requirements to participate in the activities. Staff also received a letter from Mr. Walter Ozawa<sup>1</sup> offering his support to the subject request. Mr. Ozawa also mentioned that during the early days of the lease, there was an agreement with Mr. Rex Kuwasaki of Mililani Memorial Park to disinter and appropriately relocate the remains from the unmarked graves to Mililani Memorial Park. Other letters of support were received from the State Senator of District 19 Henry Aquino, Councilmember Augie Tulba, and current President and Treasurer of the Association, attached as Exhibit E.

Recent site inspection indicated the Applicant is in compliance with the terms and conditions of the subject lease.

Comments from other Agencies follows: Department of Design and Construction has no comment regarding the proposed Chapter 343 environmental exemption, Dept. of Transportation has no comment and concurs with the environmental exemption, Department of Planning and Permitting commented that they have no objection but noted Parcel 124 is zoned R-5, residential district and currently has a special permit authorizing use as an off-site parking facility for the duration of the current lease but the new lease will need a new approved Conditional Use Permit for off-site parking facility.

#### Lease Area

The subject lease initially covered 9,971 square feet, in which portions of the leased premises were within the public highway, as noted from the map in Exhibit A. At its meeting of January 10, 1975, under agenda item F-15, the Board authorized the fee conveyance of 1,626 square feet, which was a portion of the subject lease premises, to the City and County of Honolulu ("County") for road widening. To date, records show that there was no documented withdrawal from the leased premises although the County has completed the road widening project and the area has been used as a road for many years.

Under a separate request on today's agenda, Land Division requests the Board authorize the conveyance of this 1,626-square foot portion by quitclaim deed of a road remnant to the County.

#### RECOMMENDATION: That the Board:

1. Declare that, after considering the potential effects of the proposed disposition as provided by Chapter 343, Hawaii Revised Statutes, and Chapter 11-200.1-15 and -16,

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<sup>1</sup> Mr. Ozawa is the former director of the Department of Parks and Recreation and former Administrative Director of the Judiciary



BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

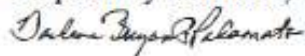
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HAR, this project will probably have minimal or no significant effect on the environment and is therefore exempt from the preparation of an environmental assessment.

2. Find that the public interest demands the issuance of a new direct lease to Waipahu Soto Zen Temple Taiyoji for landscaping, parking, and memorial purposes.
3. Authorize the applicant to use the subject State parcel as off-site parking facility.
4. Direct lease to commence upon the issuance of a conditional use permit for off-site parking facility for the subject parcel from the Department of Planning and Permitting.
5. Subject to the Applicant fulfilling all of the Applicant requirements listed above, authorize the issuance of a direct lease to the Waipahu Soto Zen Temple Taiyoji, covering the subject area under the terms and conditions cited above, which are by this reference incorporated herein and further subject to the following:
  - A. The standard terms and conditions of the most current nonprofit lease document form, as may be amended from time to time;
  - B. Annual rent to be set at the prevailing minimum rent policy for eleemosynary organizations;
  - C. Review and approval by the Department of the Attorney General; and
  - D. Such other terms and conditions as may be prescribed by the Chairperson to best serve the interests of the State.
6. Approve the mutual termination of General Lease No. S-4218 upon issuance of the requested lease.

Respectfully Submitted,



Darlene Bryant-Takamatsu  
Land Agent

APPROVED FOR SUBMITTAL:



Dawn N. S. Chang, Chairperson

RT





BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

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July 28, 2023



Department of the Treasury  
Internal Revenue Service

FRESNO, CA 93888

In reply refer to: 8916608585  
Mar. 22, 1995 LTR 858C N  
99-0223031 0000 00 000  
06441

WAIPAHU SOTO ZEN TEMPLE TAIYOJI  
PO BOX 65  
WAIPAHU HI 96797-0065650

*duplicate copy  
sent given to end of 4/5/95*

Taxpayer Identification Number: 99-0223031  
Tax Period(s): Dec. 31, 1994  
Form: 940

Dear Taxpayer:

You are not required to file Form 940 because you have been determined to be an exempt organization under section 501(c)(3) of the Internal Revenue Code; therefore, you are exempt from paying Federal unemployment tax. Please destroy any Form 940 returns you may have received. Do not make tax deposits for Federal unemployment tax.

We will send you a refund for your payments for the current year. You may request refunds for payments made in previous years by filing a Form 843 claim. You must file a claim for refund within three years from the return due date, or within two years from the date you paid the tax, whichever is later.

Even though you are not liable for the Federal tax, you could be liable for the state tax. States establish and operate their own systems. Therefore, you should contact your state to find out whether you are required to make contributions under the state unemployment compensation law.

If you have questions about this letter, please write us at the address shown above. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but this office is most familiar with your case.

Whenever you write, please include your telephone number in the spaces below, and the hours you can be reached. Also include a copy of this letter. Keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

**EXHIBIT A**

BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

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Department of the Treasury  
Internal Revenue Service

8916608585  
Mar. 22, 1995 LTR 858C N  
99-0223031 0000 00 000  
06442

WAIPAHU SOTO ZEN TEMPLE TAIYOJI  
PO BOX 65  
WAIPAHU HI 96797-0065050

We apologize for any inconvenience, and thank you for your  
cooperation.

Sincerely yours,

G. L. Joly  
Chief, Inquiry and Support Section

Enclosure(s):  
Copy of this letter

BLNR - Issuance of Direct Lease to  
Waipahu Soto Zen Temple Taiyoji

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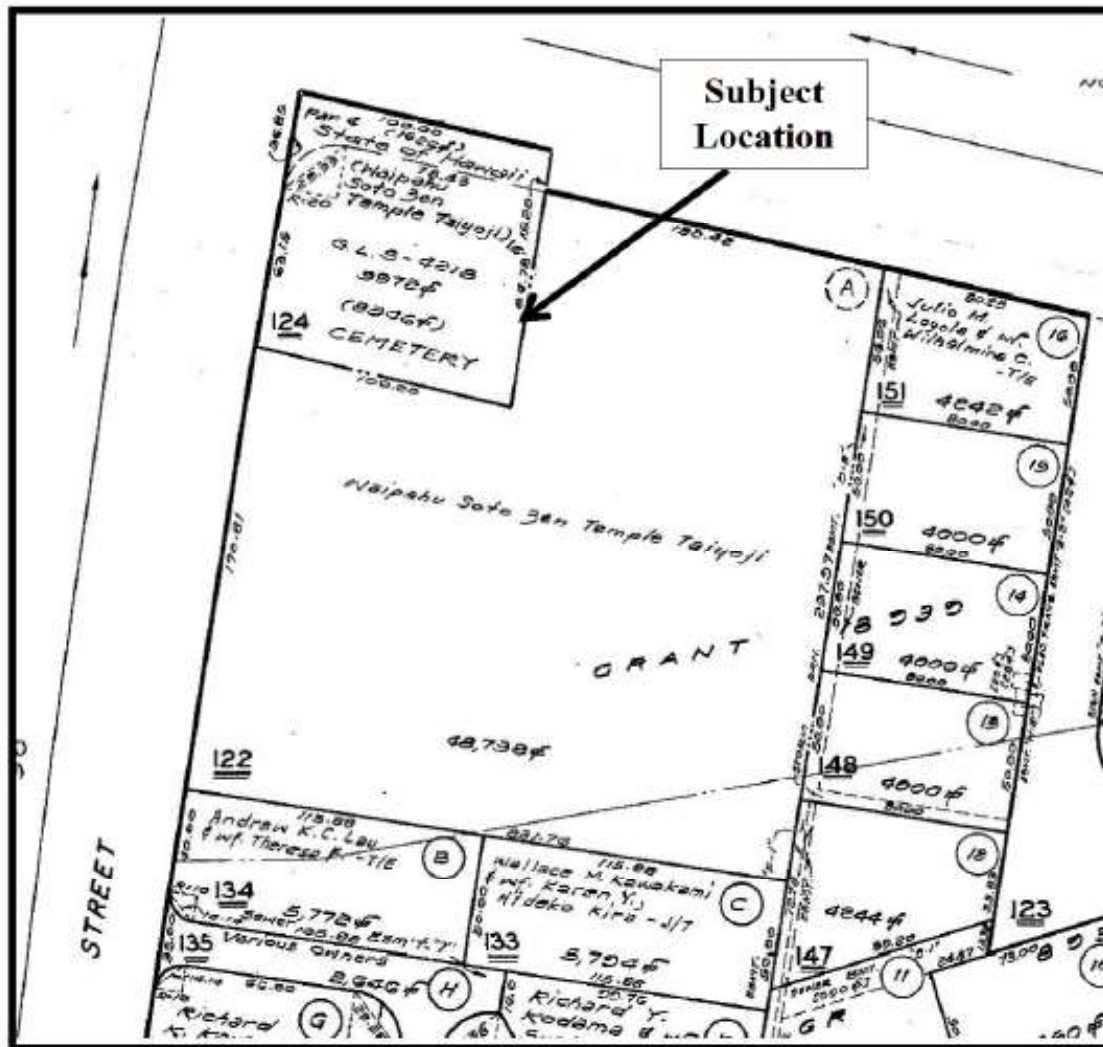
**TMK (1) 9-4-027: portion of 124**

**EXHIBIT B1**

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TMK (1) 9-4-027: portion of 124

EXHIBIT B2



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### EXEMPTION NOTIFICATION

Regarding the preparation of an environmental assessment pursuant to Chapter 343, HRS and Chapter 11-200, HAR.

Project Title:	Direct lease for landscaping, parking, and memorial purposes.
Project / Reference No.:	23OD-022
Project Location:	Waikele, Ewa, Oahu, Tax Map Key: (1) 9-4-027: portion of 124.
Project Description:	Mutual Cancellation of General Lease No. S-4218 and Issuance of Direct Lease to Waipahu Soto Zen Temple Taiyoji for Landscaping, Parking, and Memorial Purposes
Chap. 343 Trigger(s):	Use of State Land
Exemption Class No.:	In accordance with Hawaii Administrative Rules ("HAR")§ 11-200.1-15 and -16 and the Exemption List for the Department of Land and Natural Resources reviewed and concurred on by the Environmental Council on November 10, 2020, the subject request is exempt from the preparation of an environmental assessment pursuant to General Exemption Type 1, that states, "Operations, repairs or maintenance of existing structures, facilities, equipment, or topographical features, involving negligible or no expansion or change of use beyond that previously existing," Part 1, Item 40, that states "Leases of state lands involving negligible or no expansion or change of use beyond that previously existing".
Cumulative Impact of Planned Successive Actions in Same Place Significant:	No, the request would involve negligible or no expansion or change in use of the subject area beyond that previously existing.
Action May Have Significant Impact on Particularly Sensitive Environment:	Staff is not aware of any particularly sensitive environmental issues and use of the area would involve negligible change from what is existing.
Consulted Parties:	Agencies described in the submittal.
Analysis:	Staff believes the request would involve negligible or no expansion or change in use of the subject location beyond that previously existing.

### EXHIBIT C

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Recommendation: That the Board finds this project will probably have minimal or no significant effect on the environment and is presumed to be exempt from the preparation of an environmental assessment.

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**APPLICATION AND QUALIFICATION QUESTIONNAIRE**  
(Non-Profit)

Write answers in the spaces provided. Attach additional sheets as necessary, clearly indicating the applicable section number.

**Part I: General Information**

1. Applicant's legal name: Waipahu Soto Zen Temple Taiyoji
2. Applicant's full mailing address:  
94-413 Waipahu St.  
Waipahu, HI. 96797
3. Name of contact person: Lynn Okamura, President, Board of Directors  
Contact person Phone No.: [REDACTED] Fax No.: NA
4. Applicant is interested in the following parcel:  
Tax Map Key No.: 9-4-27 Location: Waipahu, Hawaii  
If Applicant is current lessee: General Lease No.: S-4218
5. When was Applicant incorporated? October 14, 1964
6. Attach the following:
  - A. Articles of Incorporation
  - B. Bylaws
  - C. List of the non-profit agency's Board of Directors
  - D. IRS 501(c)(3) or (c)(1) status determination
  - E. Tax clearances from State of Hawaii and respective county Real Property Tax Office.
  - F. Audited financial statements for the last three years. If not audited, explain why.  
If Applicant is a new start-up, attach projected capital and operating budgets.
  - G. Any program material which describes eligibility requirements or other requirements to receive services

**Part II: Qualification**

7. Is Applicant registered to do business in Hawaii: Yes/No
8. Has Applicant received tax exempt status from the Internal Revenue Service? Yes/No
9. Is Applicant licensed or accredited in accordance with federal, State or county statutes, rules, ordinances, to conduct the proposed activities? Yes/No  
  
List all such licenses and accreditations required: Soto Shu Ministry Headquarters (Tokyo, Japan); Hawaii Department of Commerce and Consumer Affairs
10. Is Applicant in default or otherwise not in good standing with any State department (e.g. POS agency, DCCA, DLNR, etc.)? Yes/No

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If yes, explain:

\_\_\_\_\_

\_\_\_\_\_

11. Has Applicant had a State of Hawaii lease, permit, license, easement or sale in fee cancelled within the last five years? If yes, list:

Yes/No

<u>Doc. No.</u>	<u>Type of Agreement</u>	<u>Term of Agreement</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

12. Does Applicant have any policies which discriminate against anyone on the basis of race, creed, color, national origin, sex or physical handicap?

Yes/No

If yes, explain:

\_\_\_\_\_

\_\_\_\_\_

13. Has Applicant received funding from a federal, State, or county government agency, the Aloha United Way, and/or a major private foundation within the last three years? Please list all such contracts below:

Yes/No

<u>Agency</u>	<u>Contract Term</u>	<u>Contract Amount</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

14. If Applicant has not received funding from a federal, State or county government agency, the Aloha United Way and/or a major private foundation during the past three years, describe Applicant's qualifications to effectively perform the proposed services, including but not limited to, grants or subsidies received from non-major, private funders and/or staff or Board members who possess significant experience in Applicant's service field.

Funding for operating expenses come from membership dues, donations from members and friends, and fundraising activities.

\_\_\_\_\_



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Part III: Program Activities and Persons to be Served

15. What activities will be conducted on the premises to be leased?  
Leased area is used for parking and temple activities such as Bon Dance, drive-through car blessing service.
16. What are the specific objectives of these activities?  
Those activities serve to inform, educate, and share the teachings of Zen Buddhism.
17. Describe the community need for and the public benefit derived from these activities.  
Waipahu town was established as a plantation camp for migrant workers. As such, it has been customary to share our unique cultures and practices with all members of the community. For example, our Bon Dance, that celebrates the Obon season, has been an annual event attended by many members of the community, regardless of race or religion.
18. Describe the targeted population for these activities by: 1) age group, 2) gender, 3) ethnic background, 4) income level, 5) geographic location of residence, 6) special needs/disability, and 7) other applicable characteristic(s).  
All of our activities (services, classes, fund-raising events, etc.) are open to all. While family and memorial services are primarily attended by members and their family and friends, all activities are open to everyone without exception to age, gender, ethnicity, income level, geographic location of residence, and special needs/disabilities.
19. Describe all eligibility requirements of clients to participate in the activities, e.g. age, income level, ethnic background, income level, disability, etc.  
There are no eligibility requirements to participate in our activities.
20. Do you require membership to participate in these activities? Yes ☒ No ☐  
If yes, list the requirements of becoming and remaining a member:

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21. How many unduplicated persons will engage in the activities annually?

Activity	Persons Per Year
Services (Family, Memorial, Special)	1200
Bon Dance	500
Car Blessing	100
Other Special Events (Rummage Sale, etc)	200

22. Is State funding made available for the activities to be conducted on the leased premises?

Yes ☐ No ☒

If yes, by which State agency: \_\_\_\_\_

23. List all activities to be conducted on the leased premises which require payment of excise taxes, e.g. subleasing, sale of products or services. Include an estimate of annual gross revenues from each activity.

None

Development of the Land

24. Describe the proposed site development plan for the property, indicating the location and size of buildings, parking areas, landscaped areas and related uses. Attach sketch of plan if available.

There are no plans to change the usage for this property.

25. What improvements to the land do you intend to make and at what cost?

Improvements necessary to maintain parking surface and surrounding landscape.

Maintenance cost is approximately \$50 per month

26. How will the improvements be funded?

Membership dues and donations, fundraising activities.

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27. Describe all environmental, land use and other permitting requirements which must be met to develop the land as proposed.

NA

28. Will you be subleasing any portion of the property? If yes, describe the sublease uses:

No plans to sublease any portion of the property.

Part V: Notarized Certification

I/We hereby certify that the statements and information contained in this Application and Questionnaire, including all attachments, are true and accurate to the best of my/our knowledge and understand that if any statements are shown to be false or misrepresented, I/we may be disqualified from receiving a lease or my/our lease may be canceled.

Waipahu Soto Zen Temple Taiyoji

Applicant Name

Applicant Name

By: Lynn Okamura

By:

Its: Board President

Its:

Date: March 23, 2023

Subscribed and sworn to before me this  
24<sup>th</sup> day of March, 2023.

Ermaelyn Banatao

Notary Public

City and

County of HonoluluState of: HawaiiMy commission expires: 06/25/2025Doc. Enter: 24 March 2023 # Pages: -5-

ERMALYN BANATAO

Notary Public

Doc Description: Application and Qualification  
Questionnaire

Ermaelyn Banatao 03/24/23  
NOTARY CERTIFICATION DATE





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July 28, 2023

May 1, 2023

Board of Land and Natural Resources,

I am writing in support of Waipahu Soto Zen Temple's request for a long-term lease of land that was allowed by the State of Hawaii and City and County of Honolulu in 1973 for development of the temple at 94-413 Waipahu Street, situated at the corner of Waipahu Street and Waikele Road. The original temple, founded in 1908 is the oldest Soto Zen Temple in Hawaii, and originally sited above O'ahu Sugar mill. The original site was returned to landowner O'ahu Sugar. The current site was purchased via public auction and the new temple was constructed and dedicated in 1973. A small abandoned plantation cemetery was originally located at the corner of Waikele Road and Waipahu Street. An agreement was reached with Mr. Rex Kuwasaki, Mililani Memorial Park to disinter and appropriately reintern the remains from the unmarked graves to Mililani Memorial Park. The temple also agreed to erect a small jizo statue and shelter in the corner of the property to honor the memory of those who had been buried there.

Waipahu Soto Zen Temple continues to be a vital and vibrant part of Waipahu town. The temple continues to provide active traditional and cultural activities and programs to young and old. Bon Dances bring hundreds, if not thousands, to enjoy and participate in August of each year.

I recall that sugar cane fields covered the entire area. As a young student at Waipahu Elementary School I recall when there were no homes adjacent to the school and there was a stable of mules, some cattle located across from the school.

While Waipahu town has been transformed from a plantation town to a significantly larger suburban town, Waipahu Soto Zen Temple has also grown and developed into a valued part of Waipahu and a good neighbor to Waipahu Elementary School and surrounding community.

Thank you for your support.

Sincerely,  
Walter M. Ozawa,

Former Director, Department of Parks and Recreation  
Former Administrative Director of the Courts

**EXHIBIT E**

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Waipahu Soto Zen Temple Taiyoji

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**The Senate**  
**Ra 'Aha Kenekoa**

STATE CAPITOL  
HONOLULU, HAWAII 96813

May 20, 2023

Department of Land and Natural Resources  
Attn: Board of Land and Natural Resources  
Kalanimoku Building  
1151 Punchbowl Street  
Honolulu, HI 96813

**Subject: Waipahu Soto Zen Temple Taiyoji**

Dear Board of Land and Natural Resources:

I am writing this letter of support for the Waipahu Soto Zen Temple Taiyoji (WSZTT) and the intended process to reopen their lease agreement with the Department of Land and Natural Resources (DLNR).

As you know, approximately one-third of the facility's parking is leased from DLNR. My support stems from WSZTT's historical and cultural contributions to the community of Waipahu. From hosting bon dances annually to providing opportunities for spiritual and educational growth for all individuals and residents, WSZTT has been a pillar for many generations in West and Central Oahu. In recent years, they have generously provided support to other area schools and community organizations that foster a stronger sense of community pride and cohesion. The WSZTT is without a doubt an amazing group of civic-minded individuals bound by faith and works to benefit our community at-large.

It is for these reasons and others that I unequivocally support WSZTT's efforts to further their service and love for our community. Should you have any questions or concerns, please don't hesitate to reach me at [senaquino@capitol.hawaii.gov](mailto:senaquino@capitol.hawaii.gov) or (808) 586-6970.

Sincerely,

A handwritten signature in black ink, appearing to read "Henry Aquino".

Henry Aquino, State Senator  
District 19

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**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
600 SOUTH KING STREET, ROOM 202  
HONOLULU, HAWAII 96813-3085  
TELEPHONE: (808) 768-5010 • FAX: (808) 768-5011

**AUGIE TULBA**

Councilmember District 9

*Waipahu, Iroquois Point, West Loch, 'Ewa Villages & Portions of 'Ewa Beach*

Telephone: (808) 768-5009

Email: [atulba@honolulu.gov](mailto:atulba@honolulu.gov)

May 26, 2023

Board of Land and Natural Resources  
P.O. Box 261  
Honolulu, HI 96809

Re: *Waipahu Soto Zen Temple Taiyoji Lease*

Dear Chairperson Chang, and esteemed members of the Board of Land and Natural Resources:

I am writing to express my support for the Waipahu Soto Zen Temple Taiyoji organization and hope that you will consider issuing a new direct lease with this wonderful non-profit. For many residents in Waipahu and throughout our state, the Waipahu Soto Zen group does so much to keep the Japanese and Okinawan culture alive, by providing a place for many to learn and participate in cultural traditions and events.

In addition to their organizational work, they host taiko drumming, shanshin (Japanese musical instrument), and Okinawan and Japanese dance classes for our youth, quilting workshops, and put on an annual bon dance event, which many in our community and beyond look forward to each year. These services and events provide our community with a richer

This entity has been an integral part of the Waipahu community and continues to be a shining example of service and devotion to our residents. I fully support the issuance of a new direct lease, and know that this will allow this group to continue to serve our community well.

Sincerely,

A handwritten signature in black ink, appearing to read "Augie Tulba".

Councilmember Augie Tulba, District 9

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Waipahu Soto Zen Temple Taiyoji

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*Waipahu Soto Zen Temple Taiyoji*

94-413 Waipahu St. Waipahu, HI. 96797  
(808) 671-3103



Board of Land and Natural Resources

May 14, 2023

Aloha, Friends at the Board of Land and Natural Resources,

I am writing this letter in support of the issuance of a new direct lease to Waipahu Soto Zen Temple Taiyoji as a non-profit organization. When established over fifty years ago in the plantation town of Waipahu, the temple played a major role in the lives of the workers and their families. In addition to Sunday School and other services, Waipahu Soto Zen Temple Taiyoji also invited the entire community to participate in cultural activities such as our Bazaars, Bon Dances, etc.

The same is true today. Although most members no longer live within walking distance of the temple, members still participate in family services, memorial services, blessings, and meditation sessions. We rely almost entirely on members' and friends' donations.

As a third-generation member and current President of the Board of Directors of Waipahu Soto Zen Temple Taiyoji, I am immensely proud of the temple's contributions to our members and the community of Waipahu. I humbly ask for your support of our non-profit status.

In Gassho,

/s/ Lynn Okamura

President

Waipahu Soto Zen Temple Board of Directors



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April 28, 2023

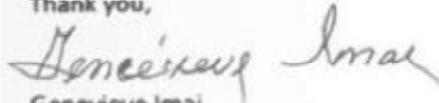
Board of Land and Natural Resources  
State of Hawaii, Honolulu, HI

To Whom It May Concern,

I am writing in support of the issuance of a new direct lease to Waipahu Soto Zen Temple Taiyoji as a non-profit organization. Beginning with my grandparents, the temple played an integral role in the day-to-day struggles of the immigrant plantation worker. I continue the tradition of my family by being an active member of the congregation and a leader in the women's group, the Fujinkai.

As I am retired now, I am able to spend more time at the temple with fellow members and participate in the workshops and activities that it offers. Of course, the Waipahu community always enjoys our annual Bon Dance, which attracts all ages and nationalities of the Waipahu family!

Thank you,



Genevieve Imai  
Board Member  
Fujinkai Treasurer  
Waipahu Soto Zen Temple Taiyoji