

**RECEIVED NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING**

21 public hearing on Wednesday, August 18, 2021, at 1:30 p.m., or soon thereafter, at  
the Council Chambers, 4396 Rice Street, Room 201, Historic County Building,  
Lihue, on the following:

Bill No. 2825  
COUNTY OF KAUAI

**BILL FOR AN ORDINANCE AMENDING CHAPTER 5A,  
SECTION 5A-1.20(b), KAUAI COUNTY CODE 1987, AS AMENDED,  
RELATING TO REAL PROPERTY TAXES (*Real Property Tax Overpayment*)**

The purpose of this Bill is to amend Chapter 5A, Kauai County Code 1987, as amended, by amending Section 5A-1.20(b) to revise the process for refunding real property tax overpayments. Bill No. 2825 deletes reference to a real property tax revolving fund, which is obsolete for this purpose, and articulates the process for addressing real property tax overpayments. Bill No. 2825 further establishes authority for the Director of Finance to roll over an overpayment to the following tax year upon approval from the taxpayer.

Bill No. 2826

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A,  
SECTIONS 5A-12.9 AND 5A-12.10, KAUAI COUNTY CODE 1987, AS  
AMENDED, RELATING TO REAL PROPERTY TAXES (*Real Property Tax  
Appeals*)**

The purpose of this Bill is to amend Chapter 5A, Sections 5A-12.9 and 5A-12.10, Kauai County Code 1987, as amended, to strengthen the filing requirements to file a real property tax appeal, eliminates the administratively burdensome two-tiered structure of fees, and creates an across-the-board appeal fee of seventy-five dollars (\$75).

Bill No. 2827

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 6, SECTION 6-1.3,  
KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO  
DISPOSITION OF UNCLAIMED MONIES**

This Bill proposes to amend Chapter 6, Article 1, Section 6-1.3, Kauai County Code 1987, as amended, by reducing the amount of time that the County is required to hold unclaimed funds in the Treasury Trust Fund from five (5) years to one (1) year before the funds escheat to the County. This reduced hold time would be consistent with State law and would not affect unclaimed funds currently on deposit and being held for the existing five (5) year holding period.

All interested persons who wish to present their comments may do so at the public hearing. Written testimony prior to the hearing would be appreciated. Written testimony can be submitted to the Office of the County Clerk, Council Services Division by mail, facsimile, or via E-mail to [counciltestimony@kauai.gov](mailto:counciltestimony@kauai.gov). Copies of these Bills are available at the Office of the County Clerk, Council Services Division.

(The Council Committee or Council may amend these Bills at their subsequent meetings. Meeting notices are posted at least six (6) days in advance at the County Clerk's Office and the public may also testify at any of these meetings.)

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that the foregoing Bill No. 2825, Bill No 2826, and Bill No. 2827 were passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on July 21, 2021, by the following vote:

AYES:	Carvalho, Chock, Cowden, DeCosta, Evslin, Kualii, Kaneshiro	TOTAL – 7,
NOES:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	None	TOTAL – 0,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
July 21, 2021

/s/ Jade K. Fountain-Tanigawa  
County Clerk, County of Kaua'i

NOTE: IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS, PLEASE CONTACT THE OFFICE OF THE COUNTY CLERK, COUNCIL SERVICES DIVISION AT (808) 241-4188 OR COKCOUNCIL@KAUAI.GOV AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST.

UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.

(One publication – The Garden Island – July 30, 2021)

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A,  
SECTION 5A-1.20(b), KAUA'I COUNTY CODE 1987, AS AMENDED,  
RELATING TO REAL PROPERTY TAXES**

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BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUA'I, STATE OF HAWAII:

SECTION 1. Findings and Purpose. The purpose of this Ordinance is to amend Chapter 5A, Section 5A-1.20(b), Kaua'i County Code 1987, as amended, relating to Real Property Taxes, to revise the process for refunding real property tax overpayments. A real property tax revolving fund is not utilized and is an added step in the refunding process that creates delays and inefficiencies. Further, the Director of Finance requests the authority to roll over the credit to the next fiscal year, unless instructed otherwise by the taxpayer.

SECTION 2. Chapter 5A, Article 1, Section 5A-1.20(b), Kaua'i County Code 1987, as amended, is hereby amended to read as follows:

“(b) This subsection shall apply to all taxes.

(1) All refunds and adjustments shall be paid by voucher approved by the Director setting forth the details of each transaction[.] that created the refund. [Payment of such refund or adjustment shall be made out of the real property tax revolving fund hereinafter created; provided, that if] If the person entitled to a refund or adjustment is delinquent in the payment of [the tax,] real property taxes or other related fees associated with the subject property, in addition to principal, interest and penalties, including but not limited to, special taxes for community facilities districts, Residential Refuse Collection Assessment (RRCA), sewer or wastewater fees, recording fees, lien release fees, non-sufficient fund (NSF) charges, collection costs, assessments, exactions, etc., then the Director, after notice to the delinquent taxpayer, shall withhold the amount of the delinquent taxes, together with penalties and interest and other fees thereon, from the amount of the refund or adjustment and apply the same to the amount owed.

[(2) There is hereby appropriated, from the general revenues of the County not otherwise appropriated, the sum of fifty thousand dollars (\$50,000.00) which shall be set aside as a special fund to be known as the real property tax revolving fund. All refunds of taxes collected under this Chapter shall be made out of the real property tax revolving fund. The Director may, from time to time, deposit taxes collected under this Chapter to

the credit of the real property tax revolving fund so that there may be maintained at all times a fund not exceeding fifty thousand dollars (\$50,000.00).]

(2) When there is an overpayment of taxes, the Director shall provide written notice to the taxpayer with the instructions that, unless within ten (10) business days after the date of the notice, the taxpayer delivers a written request for a refund voucher and delivery of the refund, then the overpayment shall instead be automatically rolled over and applied as a credit to the taxes owed in the next fiscal year. If the taxpayer fails to affirmatively respond otherwise within the ten (10) business day period, then the Director of Finance shall apply the overpayment as a credit to the taxes owed in the next fiscal year.”

SECTION 3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are severable.

SECTION 4. Material to be deleted is bracketed. New material is underscored. When revising, compiling, or printing this Ordinance for inclusion in the Kaua'i County Code 1987, as amended, the brackets, bracketed material, and underscoring need not be included.

SECTION 5. This Ordinance shall take effect for the 2023 tax year.

Introduced by:

  
LUKE A. EVSLIN  
(By Request)

DATE OF INTRODUCTION:

**July 21, 2021**

Līhu'e, Kaua'i, Hawai'i

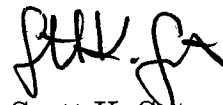
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CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2825, which on first reading was ordered to print by the Council of the County of Kaua'i at its meeting held on July 21, 2021, by the following vote:

FOR PASSAGE:	Carvalho, Chock, Cowden, DeCosta, Evslin, Kualii, Kaneshiro	TOTAL - 7,
AGAINST PASSAGE:	None	TOTAL - 0,
EXCUSED & NOT VOTING:	None	TOTAL - 0,
RECUSED & NOT VOTING:	None	TOTAL - 0.

Lihu'e, Hawai'i  
July 21, 2021



Scott K. Sato  
Deputy County Clerk, County of Kaua'i

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A,  
SECTIONS 5A-12.9 AND 5A-12.10, KAUAI COUNTY CODE 1987,  
AS AMENDED, RELATING TO REAL PROPERTY TAXES**

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BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUAI, STATE OF HAWAII:

SECTION 1. Chapter 5A, Article 12, Section 5A-12.9, Kauai County Code 1987, as amended, is hereby amended to read as follows:

**“Sec. 5A-12.9 Appeal to Board of Review.**

(a) The notice of appeal must be lodged with the Assessor on or before the date fixed by law for the taking of the appeal. [An appeal to the Board of Review shall be deemed to have been taken in time if the notice thereof shall have been deposited in the mail, postage prepaid properly addressed to the Assessor, on or before such date.] by either personal delivery, depositing the appeal in the mail, or by electronic transmission, provided, however, that a notice of appeal cannot be lodged by facsimile transmission. Personal delivery shall include delivery by private delivery services. Private delivery services are those designated by the Internal Revenue Services. Notwithstanding any other provision to the contrary, (1) a notice of appeal with payment of costs personally delivered shall be deemed to have been lodged with the Assessor when personally delivered before the close of county business hours; (2) a notice of appeal with payment of costs deposited in the mail, postage prepaid, and properly addressed to the Assessor, shall be deemed to have been lodged with the Assessor on the date shown by the postal service cancellation mark stamped upon the envelope or other appropriate wrapper containing the notice of appeal; and (3) a notice of appeal transmitted electronically, properly addressed to the Assessor, with payment of costs also transmitted electronically, shall be deemed lodged with the Assessor on the date the electronic transmission and electronic payment are electronically received by the server designated by the Assessor to receive appeals and payment of costs transmitted electronically.

(b) The notice of appeal must be in writing and any such notice, however informal it may be, identifying the assessment involved in the appeal, stating the valuation claimed by the owner and the grounds of objection to the assessment shall be sufficient. Upon the necessary information being furnished by the owner to the Assessor, the Assessor shall prepare the notice of appeal upon request of the owner and any notice so prepared by the Assessor shall be deemed sufficient as to its form.

(c) The appeal shall be considered and treated for all purposes as a general appeal and shall bring up for determination all questions of fact and all questions of law, excepting questions involving the Constitution or laws of the United States, necessary for the determination of the objections raised by the owner in the notice of appeal. Any objection involving the Constitution or laws of the United States may be included by the owner in the notice of appeal and in such case the objections may be heard and determined by the Tax Appeal Court on appeal from a decision of the Board of Review; but this provision shall not be construed to confer upon the Board of Review the power to hear or determine such objections. Any notice of appeal may be amended at any time prior to the Board's decision; provided the amendment does not substantially change the dispute or lower the valuation claimed."

SECTION 2. Chapter 5A, Article 12, Section 5A-12.10, Kaua'i County Code 1987, as amended, is hereby amended to read as follows:

**"Sec. 5A-12.10 Costs; Deposit for an Appeal.**

[(a) The cost to be deposited on appeal to the Board shall be twenty-five dollars (\$25.00) for each real property tax appeal by the owner-occupant and seventy-five dollars (\$75.00) for each real property tax appeal whereby the owner does not occupy the real property.]

(a) The cost to be deposited on appeal to the Board shall be seventy-five dollars (\$75.00) for each real property tax appeal application. An application shall be filed for each assessment and for each tax appeal year.

(b) Any costs for appeals filed before the Tax Appeal Court or the State Supreme Court shall be as provided in Sections 232-22 and 232-23, H.R.S.

(c) Payment of costs to be deposited by the taxpayer must be made on or before the date fixed by law for the taking of the appeal in order, pursuant to Section 5A-12.9, to perfect a notice of appeal and for the board of review to have jurisdiction to hear the appeal."

SECTION 3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are severable.

SECTION 4. Material to be deleted is bracketed. New material is underscored. When revising, compiling, or printing this Ordinance for inclusion in the Kaua'i County Code 1987, as amended, the brackets, bracketed material, and underscoring need not be included.

SECTION 5. This Ordinance shall take effect for the December 31, 2021 appeal deadline.

Introduced by:

*ZAC*

LUKE A. EVSLIN  
(By Request)

DATE OF INTRODUCTION:

**July 21, 2021**

Līhu'e, Kaua'i, Hawai'i

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CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2826, which on first reading was ordered to print by the Council of the County of Kaua'i at its meeting held on July 21, 2021, by the following vote:

FOR PASSAGE:	Carvalho, Chock, Cowden, DeCosta, Evslin, Kualii, Kaneshiro	TOTAL – 7,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	None	TOTAL – 0,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
July 21, 2021



Scott K. Sato  
Deputy County Clerk, County of Kaua'i

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 6, SECTION 6-1.3, KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO DISPOSITION OF UNCLAIMED MONIES**

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BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUAI, STATE OF HAWAII:

SECTION 1. Findings and Purpose. The purpose of this Ordinance is to amend Chapter 6, Article 1, Treasury Trust Fund, Section 6-1.3, Kauai County Code, relating to the Disposition of Unclaimed Monies. This Section requires the County to hold unclaimed funds in the Treasury Trust fund for five (5) years, before the unclaimed funds escheat to the County. The corresponding State law in Hawaii Revised Statutes (HR) §523A-3(a)(11), only requires the State of Hawaii to hold unclaimed funds for one (1) year. This proposed amendment will reduce the County's required holding time from five (5) years to one (1) year, in line with the State's holding time requirement. This amendment is written so that it will not affect unclaimed funds currently on deposit and being held for the existing five (5) year holding period.

SECTION 2. Chapter 6, Section 6-1.3, Disposition of Unclaimed Monies, is hereby amended to read as follows:

"Sec. 6-1.3 Disposition of Unclaimed Monies.

(a) All monies deposited into the treasury trust fund after June 30, 2022, not used for the purposes for which the monies were received, and remaining unclaimed for a period of at least [five (5) years] one (1) year after the purposes for which the monies were originally received have ceased to exist, shall be transferred into the general fund of the County as general realization.

(b) All monies deposited into the treasury trust fund on or before June 30, 2022, not used for the purposes for which the monies were received, and remaining unclaimed for a period of at least five (5) years after the purposes for which the monies were originally received have ceased to exist, shall be transferred into the general fund of the County as general realization."

SECTION 3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are severable.

SECTION 4. Material to be repealed is bracketed. New material is underscored. When revising, compiling, or printing this Ordinance for inclusion in the Kaua'i County Code 1987, as amended, the brackets, bracketed material, and underscoring shall not be included.

SECTION 5. This Ordinance shall take effect upon its approval.

Introduced by:

*ZAC*

LUKE A. EVSLIN  
(By Request)

DATE OF INTRODUCTION:

**July 21, 2021**

Līhu'e, Kaua'i, Hawai'i

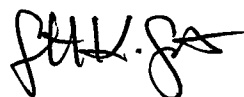
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Fund Disposition of Unclaimed Monies 06.29.21 LE\_CNT\_mn.docx

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2827, which on first reading was ordered to print by the Council of the County of Kaua'i at its meeting held on July 21, 2021, by the following vote:

FOR PASSAGE:	Carvalho, Chock, Cowden, DeCosta, Evslin, Kualii, Kaneshiro	TOTAL – 7,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	None	TOTAL – 0,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
July 21, 2021



Scott K. Sato  
Deputy County Clerk, County of Kaua'i