

OFFICE OF
THE COUNTY CLERK
COUNTY OF KAUAI

NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING

Notice is hereby given that the Council of the County of Kaua'i will hold a public hearing on Wednesday, November 16, 2022, at 8:30 a.m., or soon thereafter, at the Council Chambers, 4396 Rice Street, Room 201, Historic County Building, Lihu'e, on the following:

Bill No. 2889

A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, SECTION 5A-6.3(g), KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO REAL PROPERTY TAX (*Ni'ihau Minimum Tax*)

This Bill proposes to amend Section 5A-6.3(g), Kaua'i County Code 1987, as amended, to establish a "minimum tax" (flat-rate annual real property tax) of forty thousand dollars (\$40,000.00) for the island of Ni'ihau, provided that: "The Council at any time may, and upon any significant change of use (e.g., which could follow change of ownership) involving the island of Ni'ihau shall, amend the minimum tax that shall be levied upon the island of Ni'ihau, including abolishment of the minimum tax." Significant change of use includes: resort, vacation rental, or visitor destination types of activities; alteration to the long-time cultural and historic activities; changes to involvement of lineal descendants of the island; or other forms of private or commercial ownership that do not provide a public benefit to the County of Kaua'i or the current residents of Ni'ihau.

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. Copies of this Bill are available at the Office of the County Clerk, Council Services Division.

(The Council Committee or Council may amend this Bill 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. 2889 was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on October 19, 2022, 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
October 19, 2022

/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 – October 26, 2022)

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, SECTION 5A-6.3(g),
KAUA'I COUNTY CODE 1987, AS AMENDED,
RELATING TO REAL PROPERTY TAX**

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

SECTION 1. Findings and Purpose. The Council of the County of Kaua'i finds that establishing an appropriate real property tax for the island of Ni'ihau presents unique considerations. Due to the current conditions on the island, such as low-intensity residential and agricultural uses, long-time cultural and historic activities, and involvement of lineal descendants of the island, the Council finds that a "minimum tax" flat-rate annual real property tax amount of forty thousand dollars (\$40,000.00) is appropriate. The purpose of this Ordinance is to amend Section 5A-6.3(g), Kaua'i County Code 1987, as amended, to establish a minimum tax of forty thousand dollars (\$40,000.00) for the island of Ni'ihau, provided that: "The Council at any time may, and upon any significant change of use (e.g., which could follow change of ownership) involving the island of Ni'ihau shall, amend the minimum tax that shall be levied upon the island of Ni'ihau, including abolishment of the minimum tax." Significant change of use includes: resort, vacation rental, or visitor destination types of activities; alteration to the long-time cultural and historic activities; changes to involvement of lineal descendants of the island; or other forms of private or commercial ownership that do not provide a public benefit to the County of Kaua'i or the current residents of Ni'ihau.

SECTION 2. Chapter 5A, Section 5A-6.3(g), Kaua'i County Code 1987, as amended, is hereby amended as follows:

"(g) Notwithstanding any provision to the contrary, there shall be levied upon each individual parcel of real property taxable under this Chapter a minimum real property tax of [one hundred dollars (\$100.00) for tax year 2014 and] one hundred fifty dollars (\$150.00) [every year thereafter,] per year, except as follows:

Type of Property	Minimum Tax
Department of Hawaiian Home Land property as defined by Sec. 5A-11.23(a) [=]	\$0
Public utilities that have elected to be taxed pursuant to Sec. 5A-8.3(e) [=]	\$0
Roads that exist as individual parcels, lots, or common elements [=]	\$0
Public property that is exempt pursuant to Sec. 5A-11.17 [=]	\$0

Homeowners with income exemption per Sec. 5A-11.4(d) [=]	[\$50 for tax year 2014]
	\$75 [thereafter]
<u>Island of Ni‘ihau</u>	<u>\$40,000</u>

The solid waste fee, or any other fee applicable to an owner’s property, is not a tax, and is not counted toward the minimum real property tax.

The Council at any time may, and upon any significant change of use (e.g., which could follow change of ownership) involving the island of Ni‘ihau shall, amend the minimum tax that shall be levied upon the island of Ni‘ihau, including abolishment of the minimum tax.”

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

SECTION 4. Ordinance material to be repealed is bracketed. New Ordinance 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 (which therefore impacts the Tax Year beginning July 1, 2023).

Introduced by:



BILL DECOSTA



LUKE A. EVSLIN

DATE OF INTRODUCTION:

October 19, 2022

Lihu‘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. 2889, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on October 19, 2022, 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, Hawaii
October 19, 2022



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