

NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING

OFFICE OF
THE COUNTY CLERK
COUNTY OF KAUAI

Notice is hereby given that the Kaua'i County Council will hold a public hearing on Wednesday, March 22, 2023, 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. 2895

A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO REAL PROPERTY TAX (*Mixed-Use Exemption*)

This Bill proposes to amend Chapter 5A, Kaua'i County Code 1987, as amended (KCC), relating to Real Property Tax, Sections 5A-11 and 5A-11.32, to clarify the annual deadline to file for a mixed-use exemption. Bill No. 2895 specifically provides: "The exemption shall be valid for one (1) tax year and it shall be the responsibility of the owner to annually file an application for a residential unit in a mixed-use building pursuant to Subsection (a) of this Section on or before September 30 immediately preceding the tax year for which the exemption is claimed."

Any person may testify at the public hearing, and at any Council and Committee Meeting (at which time any Bill may be amended). Meeting notices and full-text Bills are available at least six (6) days in advance at the Office of the County Clerk, Council Services Division and kauai.gov/webcastmeetings. Written testimony may be submitted via counciltestimony@kauai.gov, mail, or fax. For further information, please call (808) 241-4188.

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that the Kaua'i County Council passed on first reading and ordered to print Bill No. 2895 during the February 22, 2023 Council Meeting, by the following vote:

AYES:	Bulosan, Carvalho, Cowden, DeCosta, Kualii, Rapozo	TOTAL – 6,
NOES:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	None	TOTAL – 0,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i
February 22, 2023

/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 – March 1, 2023)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, 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. Chapter 5A, Section 5A-11.1 (Claims for Certain Exemptions), Subsection 5A-11.1(a), Kaua'i County Code 1987, as amended, is amended to read as follows:

“(a) None of the exemptions from taxation granted in Secs. 5A-11.4, 5A-11.6 to 5A-11.11, 5A-11.20, 5A-11.24, 5A-11.27, [and 5A-11.31] 5A-11.31, and 5A-11.32 shall be allowed in any case, unless the claimant shall have filed with the Director of Finance, on or before September 30 preceding the tax year for which such exemption is claimed, a claim for exemption in such form as shall be prescribed by the Department.”

SECTION 2. Chapter 5A, Section 5A-11.32 (Exemption for Residential Units in a Mixed Use Building), Kaua'i County Code 1987, as amended, is amended to read as follows:

“Sec. 5A-11.32 Exemption for Residential Units in a [Mixed Use] Mixed-Use Building.

(a) If a parcel has a mixture of both residential and commercial use within the same building, it may be entitled to the following exemptions: (1) A one hundred thousand dollar (\$100,000) exemption for each residential unit in a [mixed use] mixed-use building; and (2) A one hundred fifty thousand dollar (\$150,000) exemption for each residential unit in a [mixed use] mixed-use building that meets the lease and rent requirements of a [long term] long-term affordable rental pursuant to Section 5A-11A.1(a). For all qualifying residential units, the exemptions apply to the total assessed value with a maximum reduction to the assessment of 25% for residential units or 35% if more than 50% of the units meet the lease and rent requirements of a long-term affordable rental. The underlying tax class is to remain Commercial. The maximum reduction amount is based on the difference between the Residential tax rate or the Commercialized Home Use tax rate and the Commercial tax rate.

(b) [A claim that has been filed and approved by the Director of Finance for an exemption for a residential unit in a mixed use building pursuant to paragraph (a) of this Section, shall be required to file annually.] The exemption shall be valid for one (1) tax year and it shall be the

responsibility of the owner to annually file an application for a residential unit in a mixed-use building pursuant to Subsection (a) of this Section on or before September 30 immediately preceding the tax year for which the exemption is claimed.

(c) Any owner claiming the beneficial tax rate for long-term affordable rentals in a [mixed use] mixed-use building pursuant to Section 5A-11A.1, shall not be eligible to claim an exemption pursuant to [paragraph] Subsection (a) of this Section.”

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.

Introduced by: /s/ MEL RAPOZO
(By Request)

DATE OF INTRODUCTION:

February 22, 2023

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. 2895, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on February 22, 2023, by the following vote:

FOR PASSAGE:	Bulosan, Carvalho, Cowden, DeCosta, Kuali'i, Rapozo	TOTAL – 6,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	None	TOTAL – 0,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i
February 22, 2023



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