

BILL NO. 43
(DRAFT 4)

ORDINANCE NO. 23 55

AN ORDINANCE AMENDING CHAPTER 19, ARTICLES 1 AND 8, OF THE HAWAI‘I COUNTY CODE 1983 (2016 EDITION, AS AMENDED), RELATING TO COMMERCIAL AGRICULTURAL USE DEDICATION FOR REAL PROPERTY TAXES.

BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF HAWAI‘I:

SECTION 1. Purpose. The Real Property Tax Review Working Group and Agricultural Committee’s final report, dated September 20, 2019, made several recommendations regarding the commercial agricultural use dedication provided for in section 19-60 of the Hawai‘i County Code. Furthermore, the County endeavors to support our agricultural industry, increase local food production, and encourage new agricultural operations through tax incentives. The purpose of these amendments to the commercial agricultural use dedication program are to implement the recommendations of the report and to support the County’s agricultural industry by streamlining the dedication process and establishing control mechanisms to ensure the dedication program’s proper use.

SECTION 2. Chapter 19, article 1, section 19-2, of the Hawai‘i County Code 1983 (2016 Edition, as amended), is amended by amending the definition of “Commercial agricultural activities” to read as follow:

““Commercial agricultural activities” shall mean [~~the use of property to~~] farm operations, that may include multiple parcels that need not be contiguous, that generate income, monetary gain, or economic benefit in the form of money or money’s worth of a minimum \$2,000 annual gross income per farm operation[~~, which may include multiple parcels that need not be contiguous, and/or the use of property that adheres] or adhere to generally accepted standards or recognized practices within that agricultural industry.”~~

SECTION 3. Chapter 19, article 1, section 19-2, of the Hawai‘i County Code 1983 (2016 Edition, as amended), is amended by amending the definition of “Long-term commercial agricultural activities” to read as follow:

“[~~“Commercial”~~] “Long-term commercial agricultural use dedication” means the use of land on a continuous and regular basis for a minimum of ten years that demonstrates the owner is engaged in commercial agricultural activities from:

- (1) Intensive agriculture;
- (2) Orchards;

- (3) Feed crops and fast rotation forestry; [or]
- (4) Pasture and slow rotation forestry[-]; or
- (5) Diversified agriculture.”

SECTION 4. Chapter 19, article 1, section 19-2, of the Hawai‘i County Code 1983 (2016 Edition, as amended), is amended by adding the following new definitions to be appropriately inserted and to read as follows:

“Commercially viable agricultural operation” shall mean an agricultural business or service with the ability to compete effectively and to make a profit, either without subsidies or with reliable, long-term subsidies as demonstrated by an analysis of comparable practices within the area of operation under comparable conditions.”

“Diversified agriculture” means a blend of intensive agriculture and orchards while transitioning from one category to the other during the term of the dedication.”

“Farm equipment” means machinery, implements, and tools used exclusively and directly for farming or ranching operations.”

“Farm plan” means an agricultural business plan, in a form prescribed by the director, that describes the agricultural practices of a commercially viable agricultural operation, all relevant tax map key numbers, and a financial projection.”

“Fertilizers” means a natural or synthetic material added to the soil to supply plant nutrients.”

“Short-term commercial agricultural use dedication” means the use of land on a continuous and regular basis for a minimum of three years that demonstrates the owner is engaged in commercial agricultural activities from:

- (1) Intensive agriculture;
- (2) Orchards;
- (3) Feed crops and fast rotation forestry;
- (4) Pasture and slow rotation forestry; or
- (5) Diversified agriculture.””

“Soil amendments” means material added to the soil to improve its physical properties such as compost, agricultural lime, greensand, or manure.”

SECTION 5. Chapter 19, article 8, section 19-60, of the Hawai‘i County Code 1983 (2016 Edition, as amended), is amended to read as follows:

“Section 19-60. [~~Commercial~~] Long-term commercial agricultural use dedication.

- (a) A special land reserve is established to enable the owner of any parcel of land, or lessee of a recorded agricultural lease with a minimum of five years remaining on the lease at time of petition, to dedicate the land for a specific long-term commercial agricultural use

[dedication], and to have the value of the land assessed [its value] in such use for a period of ten years, or in the case of a recorded agricultural lease the term of the lease up to ten years, provided:

- (1) The land dedicated for commercial activity must be used on a continuous and regular basis for intensive agriculture, orchards, feed crops and fast rotation forestry [~~or~~], pasture and slow rotation forestry, or diversified agriculture and have a minimum lot size per farm operation as determined by the minimum lot size schedule for that dedicated category of commercial activity as provided for in the administrative rules and regulations of the department, except where the dedication petition indicates a commercially viable agricultural operation on a smaller lot; [~~and~~]
 - (2) The land dedicated for long-term commercial agriculture use for intensive agriculture, orchards, or diversified agriculture is fallow for no more than three out of every ten years of the dedication period, except when greater fallow periods are necessary as described in the dedication petition;
 - (3) The land dedicated for long-term commercial agricultural use for intensive agriculture, orchards, or diversified agriculture shall not grow any crops identified by the State department of agriculture as a noxious weed; and
[(2)](4) The land is within [the]a County zoned district of agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or any other County zoned district meeting with the approval of the director of planning.
- (b) The owner of land under the twenty-year agricultural dedication at July 1, 2003 may continue to be assessed at fifty percent of its agricultural use value and shall be subject to the conditions and provisions of the effective long-term commercial agricultural use dedication.
- (c) Determining agricultural use value.
- (1) In determining the value of lands which are classified and used for long-term commercial agriculture use, consideration shall be given to rent, productivity, nature of actual commercial agricultural use, the advantage or disadvantage of factors such as location, accessibility, transportation facilities, size, shape, topography, [quality of soil,] water privileges, availability of water and its cost, easements and appurtenances, and to the opinions of persons who may be considered to have special knowledge of land values.
 - (2) [~~Four~~] Five general agricultural categories shall be used in determining the value of lands which are dedicated for long-term commercial agriculture use:
 - (A) "Intensive agriculture," which includes such crops as vegetables, ginger, taro, herbs, nurseries, foliage, cut and potted flowers, piggeries, dairy, poultry, feedlots, aquaculture, and honey and honeybees.
 - (B) "Orchards," which includes such crops as macadamia nuts, guava, banana, papaya, avocado, grapes, passion fruit, coffee, citrus, cacao, pineapple, and tropical specialty fruits.
 - (C) "Feed crops and fast rotation forestry," which includes forage crops, seed crops, cane, short rotation forestry, biomass, grasses, etc.
 - (D) "Pasture and slow rotation forestry," which includes pasture and longer rated forestry.
 - (E) "Diversified agriculture," which includes a blend of intensive agriculture and orchards.

- (3) Lands classified as tree farm property pursuant to chapter 186, Hawai'i Revised Statutes, shall be considered for classification and valuation as agricultural.
 - (4) The portion of land that is not dedicated for long-term commercial agriculture use shall be assessed based on the proportional market value of the total property.
 - (5) A farm dwelling site shall be assessed at the highest commercial agricultural use value, provided that the maximum farm dwelling site area to be assessed at the highest commercial agriculture use value shall not exceed one-fourth acre.
- (d) [~~Commercial~~] Long-term commercial agricultural use dedication petition.
- (1) If any owner desires to dedicate the owner's land for a long-term commercial agricultural use and to have the land taxed ~~[as]~~at its assessed value in this use, the owner shall so petition the director of finance and declare in the petition that the land can best be used for the purpose for which the owner requests permission and that if the petition is approved the land will be used for this purpose. The director ~~[may require evidence of commercial agricultural use in such form and at such times as provided for in the administrative rules and regulations of the department.]~~ shall require an Internal Revenue Service schedule F (form 1040) or State department of taxation form G-49 from the previous tax year as evidence of long-term commercial agricultural use.
 - (2) The director shall prescribe the form of the petition~~[-]~~ that shall include at least one of the following:
 - (A) A farm plan;
 - (B) Documentation of organic certification from the U.S. Department of Agriculture;
 - (C) A plan from the U.S. Department of Agriculture, Natural Resources Conservation Service;
 - (D) Documentation of food safety certification from the U.S. Department of Agriculture;
 - (E) Receipts demonstrating an investment of a minimum of \$10,000 in farm equipment, fertilizers, or soil amendments for use on the subject property; or
 - (F) Documentation of an agricultural conservation easement with a term of at least ten years, that has been recorded with the State of Hawai'i Bureau of Conveyances.
 - (3) The petition shall be filed with the director of finance by September 1 of any calendar year and shall be approved or disapproved by December 15. If approved, dedication shall be effective on July 1 of the following tax year.
 - (4) The petition for long-term commercial agricultural use dedication must be signed by all owners of the land being dedicated.
 - (5) A recorded lessee of the land with a term of five or more years remaining from the date of the petition and who is responsible for payment of the real property tax shall also be deemed an owner of the land within these provisions.
 - (6) Action by director on petition.
 - (A) Upon receipt of a petition as provided above, the director shall make a finding of fact as to whether the land in the petition area is reasonably well suited for the intended use. The finding shall include and be based upon the productivity ratings of the land in those uses for which it is best suited, a study of the ownership, size of operating unit, the present use of surrounding similar lands and other criteria as may be appropriate.

- (B) The director shall also make a finding of fact as to whether the intended use is in conflict with the ~~[overall]~~ general plan and any applicable community development plan of the [State and] County; provided that, ~~[for lands in a zoned district other than County zoned district of]~~ with respect to lands in County zoning districts other than agricultural, residential and agricultural, family agricultural, intensive agricultural, or agricultural project district, the director shall make further findings respecting the economic feasibility of the intended use of the land.
 - (C) If all findings are favorable, the director shall approve the petition and declare the land to be dedicated.
 - (D) In order to place prospective buyers on notice of the rollback liability, the petitioner shall record the dedication in accordance with the procedures of the bureau of conveyances within ninety days of notice of approval.
- (e) Approval by the director of the petition to dedicate shall constitute a forfeiture on the part of the owner of any right to change the use of the land to a use other than long-term commercial agriculture for a minimum period of ten years, unless otherwise provided by this chapter, subject to cancellation or renewal as follows:
- (1) At least one hundred eighty days prior to any cancellation or termination, the department of finance shall notify the owner by mail of such cancellation or termination. The owner shall reapply for renewal of the dedication by filing an application with the director on or before September 1 of the last year of dedication. The renewal petition shall, in all respects, be processed similarly to an original petition. Upon approval by the director of succeeding dedications, the property shall continue to be assessed in accordance with the provisions of the dedication.
 - (2) In the case of a change in zoning not as a result of a petition by any property owner or lessee such that the owner's land is placed within any zoned district other than a County zoned district of agricultural, residential and agricultural, family agricultural, intensive agricultural, or agricultural project district, the dedication may be cancelled within sixty days of the change by the owner.
 - (3) Upon any conveyance or any change in ownership during the period of dedication, the land shall continue to be subject to the terms and conditions of the dedication unless a release has been issued by the director.
- (f) Changing between commercial agricultural categories.
- (1) If the owner desires to change from a specific commercial agricultural category to another commercial agricultural category, the owner shall so petition the director of finance and declare in the petition that:
 - (A) The owner's land can best be used for a commercial agricultural activity other than that for which the petition was originally approved; and
 - (B) The owner will use the land for that new commercial agricultural activity if the petition ~~[if]~~is approved.
 - (2) If an owner is permitted to change the use as provided in this subsection, the owner shall be allowed up to twenty-four months from the effective date of the petition to convert to the new commercial agricultural category. This conversion must be completed prior to the end of the dedication period.
 - (3) The petitioner shall submit progress reports of the petitioner's efforts in converting from one commercial agricultural category to another commercial agricultural

- category to the director of finance by the anniversary date of the petition approval and yearly, thereafter, as long as such conversion period remains.
- (4) If the owner fails to make the conversion within the specified time limit, the owner will be subject to the taxes and penalties provided herein.
 - (5) Any other provision to the contrary notwithstanding, an approved change in use as provided herein shall not alter the original dedication period.
- (g) Breach of dedication; deferred or rollback taxes; penalties and interest.
- (1) A deferred or rollback tax shall be imposed on the owner of long-term commercial agricultural use dedicated lands upon any of the following:
 - (A) Failure of the owner to observe any restriction, condition, or provision on the use of the land; or
 - (B) If the dedicated property or any portion thereof is sold by way of a conveyance which is subject to conveyance tax under the terms of chapter 247, Hawai'i Revised Statutes, unless a notarized affidavit is signed by the owner stating that the land will continue to be subject to the full requirements of the dedication including any penalties for violation. The director shall record the notarized affidavit with the bureau of conveyances.
 - (2) The deferred or rollback tax shall commence from the date the failure to observe the restriction, condition, or provision, or the property's conveyance retroactive to the date the assessment was made pursuant to subsection (3)(F) of this section but for not more than ten years.
 - (A) Failure to observe the restrictions on the use means failure for a period of six consecutive months to use the land in the manner requested in the petition or the overt act of changing the use for any period; provided that the petition by the owner for a change in use as provided in subsection (f), and the owner's subsequent change in use of such dedicated lands, shall not be deemed to constitute a failure of the owner to observe the restrictions on the use.
 - (B) Any other provisions to the contrary notwithstanding, when a portion of the dedicated land is subsequently applied to a use other than the use set forth in the original petition, only such portion as is withdrawn from the dedicated use and applied to a use other than the commercial agricultural category shall be taxed as provided by this subsection.
 - (3) Calculating deferred or rollback taxes.
 - (A) The deferred or rollback tax shall be based on the difference between the assessed market value at highest and best use and the long-term commercial agricultural use of the land at the rate applicable for the respective years.
 - (B) All differences in the amount of taxes that were paid and those that would have been due from assessment in the higher use shall be due and payable with a ten percent penalty.
 - (C) If the owner of dedicated land breaches a condition of the dedication before its completion, deferred or rollback taxes shall be imposed on the subject parcel pursuant to subparagraph (F) below, retroactive from the end of the tax year in which the breach occurs.
 - (D) In any case in which deferred or rollback taxes are imposed after successful completion of an agricultural dedication period, the deferred or rollback taxes shall be retroactive only to the end of the completed dedication period, and shall

not be imposed for any time covered by a successfully completed agricultural dedication period.

- (E) In cases involving a breach of a ten-year dedication, or a rollback period of ten or fewer years for breach of a twenty-year dedication, the rollback taxes under this section shall be for a maximum total of ten years, including both the breached dedication rollback period and any period of nondedicated agricultural use assessment subject to rollback. Rollback taxes for any breach of dedication affecting more than ten years under a twenty-year dedication shall not exceed ten years.
- (F) Deferred or rollback tax schedule.
 - (i) Breach of the restrictions on use within five years of the dedication shall result in a rollback to the date of the dedication.
 - (ii) Breach of the restrictions on use within six years of the dedication shall result in a rollback of four years from the date of the breach.
 - (iii) Breach of the restrictions on use within seven years of the dedication shall result in a rollback of three years from the date of the breach.
 - (iv) Breach of the restrictions on use within eight or nine years of the dedication shall result in a rollback of two years from the date of the breach.
- (4) The additional taxes and penalties due and owing shall be a paramount lien upon the property as provided for by this chapter.
- (h) The director may cancel a dedication without rollback taxes or penalties in the event of any of the following:
 - (1) A recognized natural disaster beyond the farmer's control; [øø]
 - (2) The land can no longer be used for the dedicated agricultural use; or
 - (3) The death or severe disability of the principal farmer such that the farm operation cannot continue. Corporations and partnerships are not eligible for this death or severe disability exemption."

SECTION 6. Chapter 19, article 8, of the Hawai'i County Code 1983 (2016 Edition, as amended), is amended by adding a new section to be appropriately designated and to read as follows:

"Section 19- . Short-term commercial agricultural use dedication.

- (a) A special land reserve is established to enable the owner of any parcel of land, or lessee of a recorded agricultural lease with a minimum of three years remaining on the lease at time of petition, to dedicate the land for a specific short-term commercial agricultural use, and to have the value of the land assessed in such use for a period of three years, or in the case of a recorded agricultural lease the term of the lease up to three years, provided:
 - (1) The total combined period of dedication for short-term commercial agricultural use shall not exceed three consecutive three year terms.
 - (2) The land dedicated for commercial activity must be used on a continuous and regular basis for intensive agriculture, orchards, feed crops and fast rotation forestry, pasture and slow rotation forestry, or diversified agriculture and have a minimum lot size per farm operation as determined by the minimum lot size schedule for that dedicated category of commercial activity as provided for in the administrative rules and

- regulations of the department, except where the dedication petition indicates a commercially viable agricultural operation on a smaller lot;
- (3) The land dedicated for short-term commercial agriculture use for intensive agriculture, orchards, or diversified agriculture is fallow for no more than one out of every three years of the dedication period, except when greater fallow periods are necessary as described in the dedication petition;
 - (4) The land dedicated for short-term commercial agricultural use for intensive agriculture, orchards, or diversified agriculture shall not grow any crops identified by the State department of agriculture as a noxious weed; and
 - (5) The land is within a County zoned district of agricultural, residential and agricultural, family agricultural, intensive agricultural, agricultural project district, or any other County zoned district meeting with the approval of the director of planning.
- (b) Determining agricultural use value.
- (1) In determining the value of lands which are classified and used for short-term commercial agriculture use, consideration shall be given to rent, productivity, nature of actual commercial agricultural use, the advantage or disadvantage of factors such as location, accessibility, transportation facilities, size, shape, topography, water privileges, availability of water and its cost, easements and appurtenances, and to the opinions of persons who may be considered to have special knowledge of land values.
 - (2) The five general agricultural categories in section 19-60 (c)(2) shall be used in determining the value of lands which are dedicated for short-term commercial agriculture use.
 - (3) Lands classified as tree farm property pursuant to chapter 186, Hawai'i Revised Statutes, shall be considered for classification and valuation as agricultural.
 - (4) The portion of land that is not dedicated for short-term commercial agriculture use shall be assessed based on the proportional market value of the total property.
 - (5) A farm dwelling site shall be assessed at the highest commercial agricultural use value, provided that the maximum farm dwelling site area to be assessed at the highest commercial agriculture use value shall not exceed one-fourth acre.
 - (6) Lands dedicated for short-term commercial agricultural use shall be assessed at two times the value of lands dedicated for long-term commercial agricultural use.
- (c) Short-term commercial agricultural use dedication petition.
- (1) If any owner desires to dedicate the owner's land for a short-term commercial agricultural use and to have the land taxed at its assessed value in this use, the owner shall so petition the director of finance and declare in the petition that the land can best be used for the purpose for which the owner requests permission and that if the petition is approved the land will be used for this purpose. The director shall require evidence of short-term commercial agricultural use in such form and at such times as provided for in the administrative rules and regulations of the department.
 - (2) The director shall prescribe the form of the petition that shall include at least one of the following:
 - (A) A farm plan;
 - (B) Documentation of organic certification from the U.S. Department of Agriculture;
 - (C) A plan from the U.S. Department of Agriculture, Natural Resources Conservation Service;

- (D) Documentation of food safety certification from the U.S. Department of Agriculture; or
- (E) Receipts demonstrating an investment of a minimum of \$10,000 in farm equipment, fertilizers, or soil amendments for use on the subject property.
- (3) The petition shall be filed with the director of finance by September 1 of any calendar year and shall be approved or disapproved by December 15. If approved, dedication shall be effective on July 1 of the following tax year.
- (4) The petition for short-term commercial agricultural use dedication must be signed by all owners of the land being dedicated.
- (5) Action by director on petition.
 - (A) Upon receipt of a petition as provided above, the director shall make a finding of fact as to whether the land in the petition area is reasonably well suited for the intended use. The finding shall include and be based upon the productivity ratings of the land in those uses for which it is best suited, a study of the ownership, size of operating unit, the present use of surrounding similar lands and other criteria as may be appropriate.
 - (B) The director shall also make a finding of fact as to whether the intended use is in conflict with the general plan and any applicable community development plan of the County; provided that, with respect to lands in County zoning districts other than agricultural, residential and agricultural, family agricultural, intensive agricultural, or agricultural project district, the director shall make further findings respecting the economic feasibility of the intended use of the land.
 - (C) If all findings are favorable, the director shall approve the petition and declare the land to be dedicated.
- (d) Approval by the director of the petition to dedicate shall constitute a forfeiture on the part of the owner of any right to change the use of the land to a use other than short-term commercial agriculture for a minimum period of three years, unless otherwise provided by this chapter, subject to cancellation or renewal as follows:
 - (1) At least one hundred eighty days prior to any cancellation or termination, the department of finance shall notify the owner by mail of such cancellation or termination. The owner shall reapply for renewal of the dedication by filing an application with the director on or before September 1 of the last year of dedication. The renewal petition shall, in all respects, be processed similarly to an original petition. Upon approval by the director of succeeding dedications, the property shall continue to be assessed in accordance with the provisions of the dedication.
 - (2) In the case of a change in zoning not as a result of a petition by any property owner or lessee such that the owner's land is placed within any zoned district other than a County zoned district of agricultural, residential and agricultural, family agricultural, intensive agricultural, or agricultural project district, the dedication may be cancelled within sixty days of the change by the owner.
 - (3) Upon any conveyance or any change in ownership during the period of dedication, the land shall no longer continue to be subject to the terms and conditions of the dedication.
- (e) Changing between commercial agricultural categories.
 - (1) If the owner desires to change from a specific commercial agricultural category to another commercial agricultural category, the owner shall so petition the director of finance and declare in the petition that:

- (A) The owner's land can best be used for a commercial agricultural activity other than that for which the petition was originally approved; and
- (B) The owner will use the land for that new commercial agricultural activity if the petition is approved.
- (2) If an owner is permitted to change the use as provided in this subsection, the owner shall be allowed up to twelve months from the effective date of the petition to convert to the new commercial agricultural category. This conversion must be completed prior to the end of the dedication period.
- (3) The petitioner shall submit progress reports of the petitioner's efforts in converting from one commercial agricultural category to another commercial agricultural category to the director of finance by the anniversary date of the petition approval and yearly, thereafter, as long as such conversion period remains.
- (4) If the owner fails to make the conversion within the specified time limit, the owner will be subject to the taxes and penalties provided herein.
- (5) Any other provision to the contrary notwithstanding, an approved change in use as provided herein shall not alter the original dedication period.
- (f) Breach of dedication; deferred or rollback taxes; penalties and interest.
 - (1) A deferred or rollback tax shall be imposed on the owner of short-term commercial agricultural use dedicated lands upon failure of the owner to observe any restriction, condition, or provision on the use of the land.
 - (2) The deferred or rollback tax shall commence from the date the failure to observe the restriction, condition, or provision, retroactive to the date the assessment was made but for not more than three years.
 - (A) Failure to observe the restrictions on the use means failure for a period of six consecutive months to use the land in the manner requested in the petition or the overt act of changing the use for any period; provided that the petition by the owner for a change in use as provided in subsection (f), and the owner's subsequent change in use of such dedicated lands, shall not be deemed to constitute a failure of the owner to observe the restrictions on the use.
 - (B) Any other provisions to the contrary notwithstanding, when a portion of the dedicated land is subsequently applied to a use other than the use set forth in the original petition, only such portion as is withdrawn from the dedicated use and applied to a use other than the commercial agricultural category shall be taxed as provided by this subsection.
 - (3) Calculating deferred or rollback taxes.
 - (A) The deferred or rollback tax shall be based on the difference between the assessed market value at highest and best use and the short-term commercial agricultural use of the land at the rate applicable for the respective years.
 - (B) All differences in the amount of taxes that were paid and those that would have been due from assessment in the higher use shall be due and payable with a ten percent penalty.
 - (C) If the owner of dedicated land breaches a condition of the dedication before its completion, deferred or rollback taxes shall be imposed on the subject parcel, retroactive from the end of the tax year in which the breach occurs.
 - (D) In any case in which deferred or rollback taxes are imposed after successful completion of an agricultural dedication period, the deferred or rollback taxes shall be retroactive only to the end of the completed dedication period, and shall

not be imposed for any time covered by a successfully completed agricultural dedication period.


- (E) In cases involving a breach of a three-year dedication, rollback taxes shall be assessed to the date of the dedication.
- (4) The additional taxes and penalties due and owing shall be a paramount lien upon the property as provided for by this chapter.
- (g) The director may cancel a dedication without rollback taxes or penalties in the event of any of the following:
- (1) A recognized natural disaster beyond the farmer's control;
 - (2) The land can no longer be used for the dedicated agricultural use; or
 - (3) The death or severe disability of the principal farmer such that the farm operation cannot continue. Corporations and partnerships are not eligible for this death or severe disability exemption.
- (h) Applications for the short-term commercial agricultural use dedication shall be accepted beginning September 2, 2024, and approved applications under this dedication shall take effect no sooner than the 2026 tax year."

SECTION 7. Material to be repealed is bracketed and stricken. New material is underscored. In printing this ordinance, the brackets, bracketed and stricken material, and underscoring need not be included.

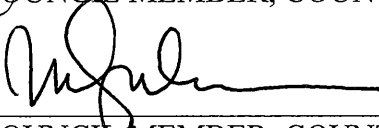
SECTION 8. Severability. If any provision of this ordinance, or the application thereof to any taxpayer or circumstance, is held invalid, the invalidity does not affect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

SECTION 9. This ordinance shall take effect September 2, 2023.

INTRODUCED BY:



COUNCIL MEMBER, COUNTY OF HAWAI'I



COUNCIL MEMBER, COUNTY OF HAWAI'I

Hilo, Hawai'i

Date of Introduction:	May 3, 2023
Date of 1st Reading:	May 3, 2023
Date of 2nd Reading:	Jul 6, 2023
Effective Date:	September 2, 2023

OFFICE OF THE COUNTY CLERK
 County of Hawai'i
 Hilo, Hawai'i

COUNTY CLERK
 COUNTY OF HAWAII
 2023 JUL 26 AM 8:53

Introduced By: Heather L. Kimball and Michelle Galimba
 Date Introduced: May 3, 2023
 First Reading: May 3, 2023
 Published: June 30, 2023

REMARKS:
POSTPONED: May 3, 2023

Second Reading: July 6, 2023
 To Mayor: July 18, 2023
 Returned: July 26, 2023
 Effective: September 2, 2023
 Published: August 11, 2023

REMARKS:

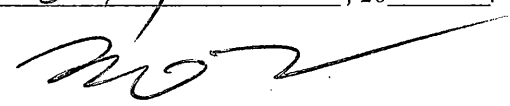
(Draft 3)

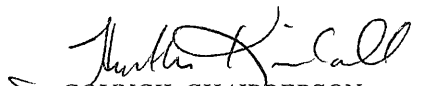

ROLL CALL VOTE				
	AYES	NOES	ABS	EX
Evans	X			
Galimba	X			
Inaba	X			
Kagiwada	X			
Kāneali'i-Kleinfelder			X	
Kierkiewicz			X	
Kimball	X			
Lee Loy			X	
Villegas	X			
	6	0	3	0

(Draft 4)

ROLL CALL VOTE				
	AYES	NOES	ABS	EX
Evans	X			
Galimba	X			
Inaba	X			
Kagiwada	X			
Kāneali'i-Kleinfelder	X			
Kierkiewicz	X			
Kimball	X			
Lee Loy	X			
Villegas	X			
	9	0	0	0

I DO HEREBY CERTIFY that the foregoing BILL was adopted by the County Council published as indicated above.

Approved/Disapproved this 26th day
 of July, 2023

 MAYOR, COUNTY OF HAWAII


 COUNCIL CHAIRPERSON

 COUNTY CLERK

Bill No.: 43 (Draft 4)
 Reference: C-217.11/FC-48
 Ord No.: 23 55