

BILL NO. 57ORDINANCE NO. 23 59

AN ORDINANCE AMENDING CHAPTER 19, ARTICLES 1 AND 7, OF THE HAWAI'I COUNTY CODE 1983 (2016 EDITION, AS AMENDED), RELATING TO NONDEDICATED AGRICULTURAL USE ASSESSMENTS.

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 report dated September 20, 2019, and the 2021 Annual Report from the Real Property Tax Board of Review both recommended revision of the nondedicated agricultural use program provided for in chapter 19, section 19-57, of the Hawai'i County Code. The purpose of this amendment is to act on the recommendations of these reports by sunsetting the nondedicated agricultural use assessment.

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 "nondedicated agricultural use assessment" to read as follows:

"Nondedicated agricultural use assessment" means the present use of agricultural or residential and agricultural zoned land on a continuous and regular basis that demonstrates the owner is engaged in agricultural activities from:

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

This definition shall be repealed on January 1, 2028."

SECTION 3. Chapter 19, article 7, section 19-57, of the Hawai'i County Code 1983 (2016 Edition, as amended), is amended by amending subsection (c) to read as follows:

"(c) Application; filings; assessment effective; renewal.

- (1) The director shall prescribe the form of the nondedicated agricultural use application.
- (2) The application shall be filed with the director by December 31 of any calendar year[-] with no new applications accepted after September 1, 2024.

- (3) The application for a nondedicated agricultural use assessment must be signed by all owners of the land being committed.
- (4) If the application is approved, the assessment based upon the use requested in the application shall be effective as of January 1 for the following tax year.
- (5) Renewal of the application shall be in such form and at such time as required by the director.”

SECTION 4. Chapter 19, article 7, section 19-57, of the Hawai‘i County Code 1983 (2016 Edition, as amended), is amended by adding a new subsection (e) to be appropriately inserted and to read as follows:

- “(e) Sunset of nondedicated agricultural use assessment. This section shall be repealed on January 1, 2028. Consequently:
- (1) No new applications for nondedicated agricultural use assessment will be accepted by the director after September 1, 2024;
 - (2) Owners of land currently assessed in the nondedicated agricultural use category shall reapply for an alternative use assessment or dedication by September 1, 2025. If no application is received by the director by September 1, 2025, the property shall not be assessed at the nondedicated agricultural use value established in subsection (a)(2) of this section;
 - (3) The director shall notify all current owners of land currently assessed in the nondedicated agricultural use category in writing of the intent to sunset the nondedicated agricultural use assessment and the deadline to apply for another program;
 - (4) On or before September 1, 2027, the director shall review all reapplications;
 - (5) Owners of land who have applied for a community food sustainability use assessment or a short- or long-term commercial agricultural use dedication in accordance with section 19-57(e)(2) shall have their property assessed at the nondedicated agricultural use assessment rate until the 2028 tax year, unless their applications have been denied or they have applied for a different tax program; and
 - (6) Subsection 19-57(d) shall continue to apply to owners of land who reapply under this sunset provision.”

SECTION 5. 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 6. 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 7. This ordinance shall take effect upon its approval.

INTRODUCED BY:


COUNCIL MEMBER, COUNTY OF HAWAI'I


COUNCIL MEMBER, COUNTY OF HAWAI'I

Hilo, Hawai'i
Date of Introduction: July 26, 2023
Date of 1st Reading: July 26, 2023
Date of 2nd Reading: August 2, 2023
Effective Date: August 16, 2023

REFERENCE Comm. 369

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

COUNTY CLERK
 COUNTY OF HAWAII

2023 AUG 16 AM 10:42

Introduced By: Heather L. Kimball and Michelle Galimba
 Date Introduced: July 26, 2023
 First Reading: July 26, 2023
 Published: July 28, 2023

REMARKS: _____

Second Reading: August 2, 2023
 To Mayor: August 8, 2023
 Returned: August 16, 2023
 Effective: August 16, 2023
 Published: September 1, 2023

REMARKS: _____

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			
	7	0	2	0

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			
	8	0	1	0

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

Approved/Disapproved this 16th day
 of August, 2023.


 MAYOR, COUNTY OF HAWAII


 COUNCIL CHAIRPERSON


 COUNTY CLERK

Bill No.: 57
 Reference: C-369/Waived FC
 Ord No.: 23 59