



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

FILED
APR 28 2022

PURSUANT TO ROH Sec. 1-2.4

ORDINANCE

BILL

35 (2022)

A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose and findings. The purpose of this ordinance is to address real property tax exemptions.

SECTION 2. Chapter 8, Article 10, Revised Ordinances of Honolulu 1990 ("Exemptions") is amended by adding a new section to be appropriately designated by the Revisor of Ordinances and to read as follows:

"Sec. 8-10. Exemption—Long-term leases.

(a) A long-term lease as of the date of assessment is exempt from property taxes in the amount of \$120,000, as annually adjusted under subsection (f), subject to the following:

(1) For real property where the value of the property is not in excess of the exemption amount established pursuant to this subsection, the real property is totally exempt;

(2) For all other real property to which this section applies, the exemption is the amount established pursuant to this subsection; provided that:

(A) No such exemption will be allowed to any corporation, copartnership, or company; and

(B) An exemption under this section will not be allowed on more than one real property for any one taxpayer; and

(3) The exemption provided by this section shall not apply to real property that has been granted an exemption pursuant to Section 8-10.4.

For the purposes of this section, "long-term lease" means real property that is leased for a period of 12 consecutive months or more to the same tenants as evidenced by a written, 12-month or longer lease provided to the director for the applicable tax year.

Notwithstanding any provision to the contrary, for real property held by a trustee or other fiduciary, the trustee or other fiduciary is entitled to the exemption where the trustee or other fiduciary of the trust holds a long-term lease of the property.



A BILL FOR AN ORDINANCE

- (b) The director may demand documentation of the long-term lease or other indicia from a property owner applying for an exemption or from an owner as evidence of continued qualification for an exemption. Failure to respond to the director's demand within 30 days is grounds for disallowance or denial of a claim for an exemption.
- (c) The director may adopt rules and shall provide forms as may be necessary to administer this section.
- (d) A taxpayer who is 65 years of age or over on or before June 30 preceding the tax year for which the exemption is claimed, and who qualifies for a long-term lease exemption under this section is entitled to an exemption of \$160,000.
- (e) To qualify for the exemption under subsection (d), a taxpayer must provide, upon request, a photocopy of or submit for inspection, a current, valid government-issued identification containing the taxpayer's photo and date of birth, such as a Hawaii State driver's license, a Hawaii State identification card, or a passport.
- (f) The director must annually review the long-term lease exemption allowed under subsections (a) and (d) and reasonably and appropriately adjust the exemption for inflation for the subsequent fiscal year, as necessary, in accordance with consumer price or inflation indices that measure the rate of consumer inflation over time, such as the consumer price index for Honolulu, as determined by the United States Bureau of Labor Statistics. The director shall identify the consumer price or inflation index to be used in determining the adjustment to the home exemption. Once the index to be used has been identified, the director shall use the same index each year thereafter. In no event may the long-term lease exemption amount be adjusted to an amount below \$120,000."

SECTION 3. Section 8-10.1, Revised Ordinances of Honolulu 1990, as amended by Ordinance 20-37, is amended to read as follows:

"Sec. 8-10.1 Claims for certain exemptions.

- (a) None of the exemptions from taxation granted in Sections 8-10.4, 8-10.7 through ~~[8-10.14]~~ 8-10.10, 8-10.24, 8-10.27, 8-10.29, 8-10.32, and 8-10.33 will be allowed in any case, unless the claimant has filed with the department of budget and fiscal services on or before ~~[the]~~ September ~~[30th]~~ 30 preceding the tax year for which the exemption is claimed, a claim for exemption in a form as prescribed by the department.



A BILL FOR AN ORDINANCE

- (b) A claim for exemption, once allowed, shall have continuing effect until:
- (1) The exemption is disallowed;
 - (2) The assessor voids the claim after first giving notice (either to the claimant or to all claimants in the manner provided for by this chapter) that the claim or claims on file will be voided on a certain date, not less than 30 days after such notice;
 - (3) The five-year period for exemption, as allowed in ~~[Sections]~~ Section 8-10.4(e) [and 8-10.11], expires; or
 - (4) The report required by subsection (d) is made.
- (c) A claimant may file a claim for exemption even though there is on file and in effect a claim covering the same premises, or a claim previously filed and disallowed or otherwise voided. However, no such claim shall be filed if it is identical with one already on file and having continuing effect. The report required by subsection (d) of this section may be accompanied by or combined with a new claim.
- (d) The owner of any property ~~[which]~~ that has been allowed an exemption under Sections 8-10.4, 8-10.6 through 8-10.10, 8-10.24, 8-10.27, 8-10.29, 8-10.32, or 8-10.33 has a duty to report to the assessor within 30 days after ~~[such]~~ the owner or property ceases to qualify for ~~[such an]~~ the exemption for, among others, the following reasons:
- (1) The ownership of the property has changed;
 - (2) A change in the facts previously reported has occurred concerning the occupation, use, or renting of the premises, buildings, or other improvements thereon; or
 - (3) A change in status has occurred ~~[which]~~ that affects the owner's exemption.

Such report ~~[shall]~~ will have the effect of voiding the claim for exemption previously filed, as provided in subsection (b)(4) of this section. The report ~~[shall]~~ will be sufficient if it identifies the property involved, states the change in facts or status, and requests that the claim for exemption previously filed be voided. In the event the property comes into the hands of a fiduciary who is answerable as provided for by this chapter, the fiduciary shall make the report required by this



A BILL FOR AN ORDINANCE

subsection within 30 days after the assumption of the fiduciary's duties or within the time otherwise required, whichever is later.

A penalty shall be imposed if the change in facts occurred in the 12 months ending September ~~[30th]~~ 30 preceding the tax year for which an exemption is to take effect and the report required by this subsection is not filed by the immediately following November ~~[1st]~~ 1. The amount of the penalty shall be \$300 imposed on ~~[the]~~ November ~~[2nd]~~ 2 preceding the tax year for which the owner or the property no longer qualifies for the exemption and on November ~~[2nd]~~ 2 for each year thereafter that the change in facts remains unreported. In addition to this penalty, the taxes due on the property plus any additional penalties and interest thereon shall be a paramount lien on the property as provided for by this chapter.

- (e) If the assessor is of the view that, for any tax year, the exemption should not be allowed, in whole or in part, the assessor may at any time within five years of October ~~[1st]~~ 1 of that year disallow the exemption for that year, in whole or in part, and may add to the assessment list for that year the amount of value involved, in the manner provided for by this chapter for the assessment of omitted property."

SECTION 4. Section 8-10.4, Revised Ordinances of Honolulu 1990, is amended to read as follows:

"Sec. 8-10.4 Exemption—Homes.

- (a) Real property owned and occupied as the owner's principal home as of the date of assessment by an individual or individuals, is exempt ~~[only to the following extent from property taxes]~~ from property taxes in the amount of \$120,000, as annually adjusted under subsection (g), subject to the following:
- (1) ~~[Totally exempt]~~ For real property where the value of [a] the property is not in excess of [\$100,000;] the exemption amount established pursuant to this subsection, the real property is totally exempt;
 - (2) ~~[Where the value of the property is in excess of \$100,000;]~~ For all other real property, the exemption is the amount [of \$100,000;] established pursuant to this subsection; provided that:
 - (A) No such exemption will be allowed to any corporation, copartnership, or company;



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE
35 (2022)
BILL _____

A BILL FOR AN ORDINANCE

- (B) ~~[The]~~ An exemption under this section will not be allowed on more than one home for any one taxpayer;
- (C) Where the taxpayer has acquired the taxpayer's home by a deed made on or after July 1, 1951, the deed is recorded on or before September ~~[30th]~~ 30 immediately preceding the year for which the exemption is claimed;
- (D) Spouses will not be permitted exemption of separate homes owned by each of them, unless they are living separate and apart, in which case each is entitled to ~~[one-half]~~ one-half of one exemption;
- (E) A person living on premises, a portion of which is used for commercial purposes, is not entitled to an exemption with respect to such portion, but is entitled to an exemption with respect to the portion thereof used exclusively as a home;
- ~~[(F)]~~ ~~Notwithstanding any law to the contrary, real property will continue to be entitled to the exemption contained in this section in the event the owner of the real property moves from the home on which the exemption is granted to a long-term care facility or an adult residential care home licensed to operate in the State of Hawaii, provided that:~~
 - ~~(i) The taxpayer designates the adult residential care home or long-term care facility on the form necessary to administer this subsection;~~
 - ~~(ii) The home the taxpayer moves from is not rented, leased, or sold during the time the taxpayer is in the long-term care facility or the adult residential care home; and~~
 - ~~(iii) Continuation of the home exemption entitles the taxpayer to the benefits of this section in effect during the applicable time period;~~



A BILL FOR AN ORDINANCE

- (G) ~~Notwithstanding any law to the contrary, in the event the owner of real property vacates the home for which an exemption is granted and moves to a temporary residence within the city during the renovation of the home, the real property will continue to be entitled to the exemption contained in this section, provided that:~~
- ~~(i) The taxpayer submits to the director a change in status report regarding vacating the home during renovations which identifies:
 - ~~(aa) The building permit number issued by the city department of planning and permitting;~~
 - ~~(bb) The renovation start date as indicated on the building permit; and~~
 - ~~(cc) A verifiable address within the city where the taxpayer will reside during the renovation period and where the assessment notices will be mailed;~~~~
 - ~~(ii) The renovation period will commence on the renovation start date and must not exceed two years. The taxpayer may reoccupy the home before the expiration of two years. Prior to the reoccupation of the home, the taxpayer must submit to the director a change in status report regarding reoccupation of the home along with a dated certificate of occupancy, notice of completion, or close permit indicating the date the renovations have been completed;~~
 - ~~(iii) Upon receipt by the director of the change in status report regarding reoccupation of the home and a dated certificate of occupancy, notice of completion, or close permit, assessment notices will be mailed to the reoccupied home and the owner may sell the home without penalty;~~
 - ~~(iv) The home must not be rented, leased, or sold during the renovation period; and~~
 - ~~(v) Continuation of the home exemption entitles the taxpayer to the benefits of this section in effect during the applicable time period;~~



A BILL FOR AN ORDINANCE

- (H) ~~Notwithstanding any law to the contrary, in the event the owner of the real property vacates the home for which the exemption is granted and moves to a temporary residence outside the city during a sabbatical or temporary work assignment, the real property will continue to be entitled to the exemption contained in this section; provided that:~~
- ~~(i) The taxpayer submits to the director a change in status report that provides verification of the sabbatical or temporary work assignment and documentation from the taxpayer's employer which specifies the start and completion dates of the sabbatical or temporary work assignment;~~
 - ~~(ii) Within the report, the taxpayer provides a verifiable address of temporary residence and certification of intent to re-occupy the home on which the exemption is granted after the sabbatical or temporary work assignment concludes;~~
 - ~~(iii) The home the taxpayer moves from is not rented, leased, or sold during the time the taxpayer resides in the designated temporary residence;~~
 - ~~(iv) The taxpayer re-occupies the home on which the exemption is granted within 24 months after the sabbatical or temporary work assignment begins, however, prior to reoccupation of the home, the taxpayer submits to the director a change in status report with the actual date the home will be re-occupied; and~~
 - ~~(v) Continuation of the home exemption entitles the taxpayer to the benefits of this section in effect during the applicable time period; and~~
- (I) ~~Notwithstanding any law to the contrary, in the event the owner of real property vacates the home for which an exemption is granted and moves to a temporary residence within the city as a result of the home being damaged or destroyed by fire, the real property will continue to be entitled to the exemption contained in this section; provided that:~~
- ~~(i) The damage or destruction of the home is not the result of the taxpayer or any person residing in the home~~



A BILL FOR AN ORDINANCE

intentionally, knowingly, or recklessly setting fire to the home;

- (ii) ~~The taxpayer submits to the director a change in status report that provides the date the fire occurred and evidence that the fire caused the home to be uninhabitable;~~
- (iii) ~~The taxpayer intends to remain in the city and within the report provides a verifiable address of temporary residence and certification of intent to re-occupy the home on which the exemption is granted after the home is repaired or replaced;~~
- (iv) ~~The home the taxpayer moves from is not rented, leased, or sold during the time the taxpayer resides in the designated temporary residence;~~
- (v) ~~The taxpayer re-occupies the home on which the exemption is granted within 24 months after the date of the fire, however, prior to reoccupation of the home, the taxpayer submits to the director a change in status report with the actual date the home will be reoccupied; and~~
- (vi) ~~Continuation of the home exemption entitles the taxpayer to the benefits of this section in effect during the applicable time period.~~

~~Failure to comply with any of the requirements stipulated within paragraphs (F), (G), (H), and (I) will result in the disallowance of the home exemption and will subject the taxpayer to rollback taxes, interest, and penalties as set forth in Sections 8-10.1(d) and (e) for the period of time the home exemption is continued.]~~

For the purposes of this section, "real property owned and occupied as the owner's principal home" means occupancy of a home in the city and may be evidenced by, but not limited to, the following indicia: occupancy of a home in the city for more than 270 calendar days of a calendar year; registering to vote in the city; being stationed in the city under military orders of the United States; and filing of an income tax return as a resident of the State of Hawaii, with a reported address in the city.



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE
35 (2022)
BILL

A BILL FOR AN ORDINANCE

The director may demand documentation of the above or other indicia from a property owner applying for an exemption or from an owner as evidence of continued qualification for an exemption.

Failure to respond to the director's request is grounds for denying a claim for an exemption or disallowing an existing exemption. The director may demand documentary evidence, such as a tax clearance from the State of Hawaii indicating that the taxpayer filed an income tax return as a full-time resident for the year prior to the effective date of the exemption. Failure to respond to the director's demand in 30 days is grounds for disallowance or denial of a claim for an exemption.

In the event the director receives satisfactory evidence that an individual occupies a home outside the city or there is documented evidence of the individual's intent to reside outside the city, that individual will not be qualified for an exemption or continued exemption under this section, as the case may be.

Notwithstanding any provision to the contrary, for real property held by a trustee or other fiduciary, the trustee or other fiduciary is entitled to the exemption where:

- (i) the settlor of the trust occupies the property as the settlor's principal home; or
- (ii) the settlor of the trust dies and a beneficiary entitled to live in the home under the terms of the trust document occupies the property as the beneficiary's principal home.

~~[For purposes of this subsection, real property is "sold" when title to the real property is transferred to a new owner; and property is deemed "uninhabitable" if the property owner is unable to live in or on the property for health or safety reasons.]~~

The director ~~[of budget and fiscal services]~~ may adopt rules and shall provide forms as may be necessary to administer this subsection.

- (b) The use of a portion of any building or structure for the purpose of drying coffee and the use of a portion of real property, including structures, in connection with the planting and growing for commercial purposes, or the packing and processing for such purposes, of flowers, plants, or foliage, ~~[shall]~~ will not affect the exemptions provided for by this section.



A BILL FOR AN ORDINANCE

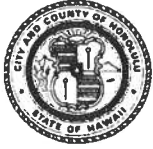
- (c) Where two or more individuals jointly, by the entirety, or in common, own or lease land on which their homes are located, each home, if otherwise qualified for the exemption granted by this section, ~~[shall]~~ will receive the exemption. If a portion of land held jointly, by the entirety, or in common by two or more individuals is not qualified to receive an exemption, such disqualification ~~[shall]~~ will not affect the eligibility for an exemption or exemptions of the remaining portion.
- (d) A taxpayer who is 65 years of age or over on or before June ~~[30th]~~ 30 preceding the tax year for which the exemption is claimed, and who qualifies for a home exemption under subsection (a) shall be entitled to a home exemption of ~~[\$140,000]~~ \$160,000.

For the ~~[purpose]~~ purposes of this subsection, a husband and wife who own property jointly, by the entirety, or in common, on which a home exemption under subsection (a) has been granted, ~~[shall be]~~ are entitled to the ~~[\$140,000]~~ \$160,000 home exemption under this subsection when at least one of the spouses qualifies for the exemption.

- (e) (1) In lieu of the ~~[\$140,000]~~ \$160,000 home exemption provided in subsection (d), a low-income taxpayer who:
- (A) Is 75 years of age or over on or before June ~~[30th]~~ 30 preceding the tax year for which the exemption is claimed;
 - (B) Qualifies for a home exemption under subsection (a);
 - (C) Applies for the exemption as required in subdivision (2); and
 - (D) Has household income that meets the definition of "low-income" in Section 8-10.20(a),

~~[shall be]~~ is entitled to one of the following home exemption amounts for that tax year:

| Age of Taxpayer | Home Exemption Amount |
|---|-----------------------|
| 75 years of age or over but not 80 years of age or over | \$140,000 |
| 80 years of age or over but not 85 years of age or over | \$160,000 |
| 85 years of age or over but not 90 years of age or over | \$180,000 |
| 90 years of age or over | \$200,000 |



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____
BILL 35(2022)

A BILL FOR AN ORDINANCE

- (2) The claim for exemption, allowed at the applicant's attainment of 75, 80, or 85 years, ~~[shall continue]~~ continues for a maximum period of five years, after which period of time the home exemption amount ~~[shall revert]~~ reverts to \$140,000 except the claim for exemption at 90 years of age ~~[shall extend]~~ extends for the life of the applicant or until June 30, 2039. The director shall not accept claims for exemption under this subsection after September 30, 2013.
- (3) For the ~~[purpose]~~ purposes of this subsection, a husband and wife who own property jointly, by the entirety, or in common, on which a home exemption under subsection (a) has been granted and qualify under this subsection shall be entitled to the applicable home exemption under this subsection when at least one of the spouses qualifies each year for the minimum age of the applicable home exemption.
- (f) To qualify for the exemptions under subsections (d) and (e), a taxpayer must provide, upon request, a photocopy of or submit for inspection, a current, valid government-issued identification containing [a] the taxpayer's photo and [the] date of birth, such as a Hawaii State driver's license, a Hawaii State identification card, or a passport.
- (g) The director shall annually review the home exemptions allowed under subsections (a) and (d) and shall reasonably and appropriately adjust the home exemption for inflation for the subsequent fiscal year, as necessary, in accordance with consumer price or inflation indices that measure the rate of consumer inflation over time, such as the consumer price index for Honolulu as determined by the United States Bureau of Labor Statistics. The director shall identify the consumer price or inflation index to be used in determining the adjustment to the home exemption. Once the index to be used has been identified, the director shall use the same index each year thereafter. In no event may the home exemption amount be adjusted to an amount below \$120,000. The adjustment required under this subsection does not apply to the home exemption in subsection (e)."



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____
BILL 35(2022)

A BILL FOR AN ORDINANCE

SECTION 5. Section 8-10.12, Revised Ordinances of Honolulu 1990, is repealed:

~~["Sec. 8-10.12 Exemption—Crop shelters.~~

~~Any other law to the contrary notwithstanding, any permanent structure constructed or installed on any taxable real property consisting of frames or supports and covered by rigid plastic, fiberglass or other rigid and semirigid transparent or translucent material, and including wooden laths, used primarily for the protection of crops shall be exempted in determining and assessing the value of such taxable real property for 10 years or for a period of 10 years from the first day of October following commencement of construction or installation of the structure on the property for such purpose; provided, that any temporary structure so constructed or installed and covered by flexible plastic or other flexible transparent or translucent material, used for such purpose, shall be so exempted not subject to the 10-year limitation; provided further, that such exemption shall continue only so long as the structure is maintained in good condition. Only structures used for commercial agricultural or horticultural purposes shall be included in the exemption."]~~

SECTION 6. Section 8-10.25, Revised Ordinances of Honolulu 1990, is repealed:

~~["Sec. 8-10.25 Exemption—Slaughterhouses.~~

~~All real property in the city used exclusively by the owner or lessee thereof for purposes of slaughtering or butchering cattle, pigs, poultry animals or other domestic livestock for commercial slaughterhouse purposes shall be exempt from real property taxes for a period of 10 years. In the case of newly constructed slaughterhouses, the exemption shall apply to the tax year following the first day of October following commencement of construction of such slaughterhouse."]~~



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____
BILL 35(2022)

A BILL FOR AN ORDINANCE

SECTION 7. Section 8-10.26, Revised Ordinances of Honolulu 1990, is repealed:

~~["Sec. 8-10.26 Exemption—Qualifying construction work.~~

- (a) ~~Any incremental increase in the valuation of buildings primarily attributable to qualifying construction work shall be exempt from property taxes for a period of seven years following the completion of the qualifying construction work, provided that:~~
- ~~(1) The qualifying construction work commences on or after January 1, 1999 as evidenced by the issuance date of the building permits;~~
 - ~~(2) The qualifying construction work is completed on or before June 30, 2003 unless extended pursuant to subsection (d); and~~
 - ~~(3) The laborers and mechanics who performed the qualifying construction work were paid at or above the rate of wages established by Hawaii Revised Statutes Chapter 104 and the applicable rules adopted thereunder.~~
- (b) ~~As used in this section:~~
- ~~"Incremental increase in the valuation of buildings primarily attributable to qualifying construction work" shall be determined by subtracting the valuation of buildings on the property as determined in the real property tax assessment immediately preceding June 22, 1999 from the valuation of buildings following the completion of qualifying construction work as of June 22, 1999.~~
- ~~"Qualifying construction work" means work to construct new buildings, or to construct additions or renovations to existing buildings, located on land which is classified in accordance with Section 8-7.1 as hotel and resort, commercial, industrial, preservation, or agricultural.~~
- (c) ~~The date of the completion of the construction shall be established by the date of the department of planning and permitting's inspection completion date, or the last of the inspection completion dates, where multiple inspections are required for the electrical, plumbing and/or architectural and structural work allowed under the building permit.~~



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____
BILL **35 (2022)**

A BILL FOR AN ORDINANCE

- (d) ~~The claimant may request an extension of time of up to one year but no later than June 30, 2004 to complete construction, and only if a major change in circumstances beyond the control of the claimant has occurred since the issuance of the building permit which causes the delay. The request for an extension setting forth the claimant's justification for an extension shall be made in writing to the director of planning and permitting and either receipt stamped by the department or U.S. postmarked. By either method, the request shall be receipt stamped or U.S. postmarked no later than June 29, 2003. The decision of the director of planning and permitting on the request shall be final.~~
- (e) ~~The claim for exemption shall be filed with the department of budget and fiscal services on or before September 30th preceding the first tax year for which such exemption is claimed on such form as shall be prescribed by the department, and shall be supported by documentation establishing the date of the issuance of the building permit, the department of planning and permitting's inspection completion date, and the director of planning and permitting's decision to grant an extension of time to complete construction, if applicable.~~
- (f) ~~The claim for exemption, once allowed, shall continue for a period of seven years provided that where an extension has been granted under subsection (d) in no event shall such exemption be allowed beyond June 30, 2012.~~
- (g) ~~In order to confirm that the laborers and mechanics who performed the qualifying construction work were paid at or above the applicable rate of wages, every claim for exemption filed with the department of budget and fiscal services shall include documentation in a form satisfactory to the director of budget and fiscal services which establishes that the wage rates for the laborers and mechanics who performed the qualifying construction work were not less than the wage rates established by HRS Chapter 104 and the applicable rules adopted thereunder. This documentation shall include, but not be limited to, a notarized affidavit from the claimant establishing that the wage rates for the laborers and mechanics who performed the qualifying construction work were not less than the wage rates established by HRS Chapter 104 and the applicable rules adopted thereunder."]~~



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE
35 (2022)
BILL

A BILL FOR AN ORDINANCE

SECTION 8. Section 8-10.31, Revised Ordinances of Honolulu 1990, is repealed:

~~["Sec. 8-10.31 Exemption Qualifying agricultural improvements for dedicated vacant agricultural lands.~~

(a) ~~As used in this section:~~

~~"Drainage systems" means agricultural systems of channels, ditches, pipes, pumps, and accessory facilities established for the purpose of drawing off water from a land area.~~

~~"Incremental increase in the valuation of real property attributable to qualifying agricultural land improvements" means the sum of all documented expenses incurred to construct the qualifying agricultural land improvements.~~

~~"Irrigation systems" means the agricultural systems of intakes, diversions, wells, ditches, siphons, pipes, reservoirs, and accessory facilities established for the purpose of providing water for agricultural production.~~

~~"Qualifying agricultural land improvements" means construction, reconstruction or improvement of irrigation systems, drainage systems or roads, soil conservation, fire protection or animal control measures on land classified as vacant agricultural land as defined in 8-7.1(c) and dedicated for 10 years under 8-7.3(d), where the cost of such improvements is equal to or greater than \$10,000.~~

(b) ~~Any incremental increase in the valuation of real property attributable to qualifying agricultural land improvements shall be exempt from property taxes for a period of seven years following the construction of the agricultural land improvements.~~

(c) ~~The claim for exemption shall be filed with the director on or before September 30th preceding the tax year for which such exemption is claimed on such form as shall be prescribed by the department. The claim shall be supported by documentation describing the agricultural land improvements, establishing that the agricultural land improvements have been constructed, and establishing the amount of expenses therefor. Any additional qualifying agricultural improvements for a subsequent fiscal year shall be separately claimed.~~

(d) ~~The claim for exemption, once allowed, shall continue for a period of seven years."]~~



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE
35(2022)
BILL _____

A BILL FOR AN ORDINANCE

SECTION 9. Severability. 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 that can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are severable.

SECTION 10. Ordinance material to be repealed is bracketed and stricken. New ordinance material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____
BILL 35(2022)

A BILL FOR AN ORDINANCE

SECTION 11. This ordinance takes effect upon approval and applies to the tax years beginning July 1, 2023 and thereafter.

INTRODUCED BY:

Tony Wata

DATE OF INTRODUCTION:

APR 28 2022

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

FILED
APR 28 2024

PURSUANT TO ROH Sec. 1-2.4

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20_____.

RICK BLANGIARDI, Mayor
City and County of Honolulu