CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAI'I

FILED
JUN 30 2025
PURSUANT TO ROH Sec. 1-2.4

ORDINANCE _____

BILL 39 (2023), CD1

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 establish a real property tax exemption for certain real property located near an active landfill.

The Council finds that:

Act 73, Session Laws of Hawaii 2020 ("SLH 2020"), which established Hawaii's statewide buffer zone (distance between the edge of waste or disposal activity and the nearest residential, school, or hospital property line) law, prohibits any waste or disposal facility from being located in a conservation district, except in emergency circumstances. Act 73, SLH 2020, also prohibits the State of Hawaii ("State") or any county from constructing, operating, modifying, expanding, or closing a municipal solid waste landfill or construction and demolition debris landfill without first establishing a buffer zone of no less than one-half mile.

The Integrated Solid Waste Management Facility operated by PVT Land Company, Ltd. is the only construction and demolition debris landfill available for public use in the City and County of Honolulu ("City"). The City's *Draft 2019 Integrated Solid Waste Management Plan Update* states that the amount of construction and demolition debris generated in the City has increased over the years, due in part to the impacts of the Honolulu High-Capacity Transit Corridor Project. The Waimanalo Gulch Sanitary Landfill ("WGSL") is currently the City's only permitted public municipal solid waste landfill, but under a special use permit approved by the State Land Use Commission, the City may continue using the WGSL until March 2, 2028, at which time the City must open a new landfill and close operations at the WGSL.

The City Council ("Council") recognizes that the City is still in the process of identifying and evaluating sites for new construction and demolition debris and solid waste landfills. The Council further finds that the establishment of these new landfills is of critical importance and that a real property tax exemption for residents in close proximity to the new facilities may provide a reasonable incentive for local homeowners.

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SECTION 2. Chapter 8, Article 10, Revised Ordinances of Honolulu 2021 ("Exemptions"), is amended by adding a new section to be appropriately designated by the Revisor of Ordinances and to read as follows:

"**§ 8-10. Exemption—Residential real property impacted by a landfill.**

(a) For the purposes of this section, the following definitions apply unless the context clearly indicates or requires a different meaning:

Landfill. A facility designated by the city solely for the disposal of construction and demolition waste.

Residential Real Property. Has the same meaning as "residential property" as defined in § 8-10.19.

(b) Residential real property that is located within a 1-mile radius of an active operation of a landfill or is determined by the city to be impacted by an active landfill is exempt from real property taxes and is exempt from the assessment of the minimum real property tax under § 8-11.1.

(c) An application for an exemption under this section must be filed annually with the director on forms prescribed by the director by September 30 preceding the tax year for which the exemption is claimed. The director may require the taxpayer to furnish reasonable information in order that the director may ascertain the validity of the claim for exemption.

(d) The claim for exemption, once allowed, continues upon the closure or relocation of an active landfill for a period not to exceed 30 years.

(e) The director may adopt rules pursuant to HRS Chapter 91 for the implementation and administration of this section."

SECTION 3. Section 8-11.1, Revised Ordinances of Honolulu 2021 ("Real property tax—Determination of rates"), is amended by amending subsection (g) to read as follows:

"(g) Notwithstanding any provision to the contrary, a minimum real property tax of $300 a year is levied upon each individual parcel of real property taxable under this chapter, except for properties exempt under § 8-10.24 and except as provided in § 8-10.25(b)(2)[.] and § 8-10. ."

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SECTION 4. Ordinance material to be repealed is bracketed and stricken. New 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.

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SECTION 5. This ordinance takes effect upon its approval and applies to tax years beginning July 1, 2025 and thereafter; provided that the exemption authorized pursuant to § 8-10.__ in SECTION 2 of this ordinance does not exceed 30 years following the closure or relocation of an active landfill.

INTRODUCED BY:

Tommy Waters

DATE OF INTRODUCTION:

June 30, 2023
Honolulu, Hawai'i

Councilmembers

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APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____day of _____, 20 _____.

RICK BLANGIARDI, Mayor
City and County of Honolulu