

NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING

Notice is hereby given that the Kaua'i County Council will hold a public hearing on Wednesday, July 12, 2023, at 8:30 a.m., or soon thereafter, at the Council Chambers, 4396 Rice Street, Room 201, Historic County Building, Lihue, on the following:

Bill No. 2900

A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, KAUAI COUNTY CODE 1987, AS AMENDED, AND REPEALING ORDINANCE NO. 1130 AND SECTION 6 OF ORDINANCE NO. 1132, RELATING TO REAL PROPERTY TAX

This Bill proposes to amend Chapter 5A, Kaua'i County Code 1987, as amended (KCC), relating to Real Property Tax, by: (1) repealing the "Residential Investor" tax classification in its entirety and repealing the tiering of the Vacation Rental tax classification (with corresponding repeal in its entirety of Ordinance No. 1130, relating to Real Property Tax (*Tiered Residential Investor & Vacation Rental Tax Classifications*), and amendment of Ordinance No. 1132 relating to Real Property Tax (*Agricultural Dedication*) by repealing its SECTION 6 (which references the Tiered Residential Investor & Vacation Rental Tax Classifications), and amending its SECTION 11 by deleting reference to SECTION 6); (2) changing the name of the "Homestead" tax classification to the "Owner-Occupied" tax classification; (3) changing the name of the "Commercialized Home Use" tax classification to the "Owner-Occupied Mixed-Use" tax classification; (4) changing the name of the "Residential" tax classification to the "Non-Owner-Occupied Residential" tax classification, (5) establishing that in addition to annually setting the real property tax rates: (a) the Council may also decide whether to tier any tax classification (all or none of the classifications may be tiered), (b) tiering is on the basis of property valuation only, (c) the Council shall set the valuation thresholds for any tiered tax rates, (d) each classification may have a maximum of three (3) tiers, and (e) "To determine the "highest tax rate" if a class has tiered tax rates, the lowest tier tax rate shall be used. Tax rates of the prior tax year shall be used to determine the "highest tax rate""; and (6) making non-substantive "housekeeping" edits.

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. 2900 during the June 14, 2023 Council Meeting, by the following vote:

AYES:	Cowden, Kagawa, Kualii, Rapozo	TOTAL – 4,
NOES:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	Bulosan, Carvalho, DeCosta	TOTAL – 3,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Līhu‘e, Hawai‘i
June 14, 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 – June 21, 2023)

**A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A,
KAUA'I COUNTY CODE 1987, AS AMENDED, AND REPEALING
ORDINANCE NO. 1130 AND SECTION 6 OF ORDINANCE NO. 1132,
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-1.1, Kaua'i County Code 1987, as amended, is hereby amended in part by amending the definitions of "Claim" and "Owner" and deleting the definition of "Residential Investor" as follows:

"Claim" under 5A-1.2(k) may include the retroactive approval and reinstatement of a home exemption, [homestead] Owner-Occupied tax rate, and assessment cap of an [owner occupant] owner-occupant that was benefiting from a home exemption, [homestead] Owner-Occupied tax rate, and assessment cap of a [co-owner occupant] co-owner-occupant that is now deceased, provided that the [owner occupant] owner-occupant would have independently qualified for the home exemption at the time of death. This approval and reinstatement shall only be applied retroactively up to three (3) years.

"Owner," for purposes of assigning a real property tax rate classification under Section 5A-6.4(a)(8) [(Homestead)] (Owner-Occupied) or (a)(10) [(Commercialized Home Use),] (Owner-Occupied Mixed-Use), or considering an exemption under Section 5A-11.4 (Homes), 5A-11A.1 (Long-Term Affordable Rental), or 5A-11.29 (Kuleana Land),

(a) may include:

(1) A family member of any owner listed on the title of the property who died intestate where no owner listed on the title is living; or

(2) A family member of a person who may have a potential claim to the property where the Director determines that no property owner of record has been established.

(b) provided that, for purposes of this definition:

(1) "Family member" means a person who is related by blood, adoption, marriage, or as a step relative, as another person's:

- (A) Spouse;
- (B) Child or descendant of a child;
- (C) Sibling or descendant of a sibling;

- (D) Parent or ancestor of a parent;
- (E) Sibling of the person's parent; or
- (F) Siblings-in-law, parents-in-law, or other in-law relationships similar to those listed in (B)-(E).

(2) A trust may be considered an owner where a settlor, trustee, or beneficiary is a "family member" as defined in Subsection (b)(1).

(3) A corporation, limited liability company, partnership, or other business entity shall not be considered an owner.

(4) Use of this definition of owner requires re-application every three (3) years.

(5) Use of this definition of owner requires that the family member applicant satisfy all criteria of the respective application, and Section 5A-11.29 in particular requires that the family member applicant be a lineal descendant of the person(s) that received the original title to the kuleana land.

(6) This definition of owner does not affect other definitions of owner (including but not limited to Section 5A-7.1) and is only intended to facilitate payment of real property taxes and is not meant to serve as proof of ownership for other purposes.

["Residential Investor" shall mean a tax rate classification applied to properties that are not eligible for the Home Exemption (provided that the income tax return as a resident of the State of Hawai'i requirement pursuant to Section 5A-11.4(a)(2) shall be waived for the 2022 tax year, 2023 tax year, or both (if applicable), if the property owner: has used the property address for Hawai'i residential tax returns, driver's license, car and voter registration, bills and correspondence; submits a copy of a valid Hawai'i Driver's License or Hawai'i State ID; and affirms that the property owner has used the property as the property owner's "principal" home or residence for more than 270 calendar days per year, with the calendar year beginning on the date of assessment, October 1, and ending on September 30 of the following year), are improved with a dwelling unit(s), are not vacant land, are not being rented on a long-term basis, and have an assessed value of one million three hundred thousand dollars (\$1,300,000) or more.]"

SECTION 2. Chapter 5A, Section 5A-6.3, Kaua'i County Code 1987, as amended, is hereby amended as follows:

"Unless a different meaning is clearly indicated by the context, as used in this Section:

(a) "Net taxable real property" means the fee simple fair market value of property determined pursuant to this Chapter, which the Director certifies as the tax

base as provided by law less exemptions as provided by law and, in all cases where appeals from the Director's assessment are then unsettled, less fifty percent (50%) of the value in dispute.

(b) The Council shall annually set the tax rates, and valuation thresholds for any tiered tax rates (maximum of three (3)), for the classes of real property established in accordance with Section 5A-6.4. A resolution setting the tax rates and valuation thresholds shall be adopted on or before June [20th] 20 preceding the tax year for which property tax revenues are to be raised according to the following procedures:

(1) The Council shall advertise its intention to set the tax rates and valuation thresholds, and the date, time, and place of a public hearing in a newspaper of general circulation. The date of the public hearing shall be not less than ten (10) days after the advertisement is first published and shall set forth the proposed tax rates and valuation thresholds to be considered by the Council.

(2) After the public hearing provided for in Paragraph (1) of this Subsection, the Council shall re-advertise and reconvene within three (3) weeks to adopt a resolution setting the tax rates for the tax year for which property tax revenues are to be raised. The advertisement shall state the rates and valuation thresholds proposed to be set and the date, time, and place of the meeting scheduled for setting such rates. The date, time, and place of the meeting shall also be announced at the public hearing required by Paragraph (1). If the resolution setting the tax rates and valuation thresholds is not adopted within three (3) weeks from the public hearing required by Paragraph (1) of this Subsection, the Council shall again advertise and meet as required by Paragraph (1).

(3) If, after adopting the proposed tax rates and valuation thresholds as provided by Paragraphs (1) and (2) of this Subsection, the Council determines that it requires a further increase or decrease in a tax rate or fails to act in any specified period, the Council shall re-advertise and follow the requirements of Paragraphs (1) and (2).

(c) The Council shall set the tax rates for each class of real property for a tax year using the following method:

(1) Net taxable real property within each class shall be assigned a percentage of the total revenue to be derived from all real property.

(2) The percentage of revenue to be raised from net taxable real property within each class shall be multiplied by the total revenue to be raised from all real property in order to determine the amount of revenue to be derived from that class.

(3) The amount of revenue to be raised from each class shall be divided by the net taxable real property of that class to determine the applicable tax rate. The tax rate shall be expressed as a dollar amount per one thousand dollars (\$1,000.00) of net taxable real property.

(d) The Council shall notify the Director of the tax rates and valuation thresholds set for a tax year before the commencement of that tax year. Upon receipt of the notification, the Director shall employ such rates in the levying of property taxes as provided by this Chapter.

(e) The Director shall, on or before March [15th] 15 preceding the tax year, furnish the Council with a calculation certified as being as nearly accurate as may be, of the net taxable real property within the County, separately stated for each class established in accordance with Sec. 5A-6.4, plus such additional data relating to the property tax base as may be necessary.

(f) Insofar as the validity of any tax rate is concerned, the provisions of Subsections (b) and (e) of this Section as to dates, shall be deemed directory; provided that all other provisions of Subsections (b) and (e) and all provisions of Subsections (c) and (d) of this Section shall be deemed mandatory.

(g) Notwithstanding any provision to the contrary, there shall be levied upon each individual parcel of real property taxable under this Chapter a minimum real property tax of one hundred fifty dollars (\$150.00) per year, except as follows:

Type of Property	Minimum Tax
Department of Hawaiian Home [Land] <u>Lands</u> property as defined by Sec. 5A-11.23(a)	\$0
Public utilities that have elected to be taxed pursuant to Sec. 5A-8.3(e)	\$0
Roads that exist as individual parcels, lots, or common elements	\$0
Public property that is exempt pursuant to Sec. 5A-11.17	\$0
Homeowners with income exemption per Sec. 5A-11.4(d)	\$75
Island of Ni‘ihau	\$40,000

The solid waste fee, or any other fee applicable to an owner's property, is not a tax, and is not counted toward the minimum real property tax.

The Council at any time may, and upon any significant change of use (e.g., which could follow change of ownership) involving the island of Ni‘ihau shall, amend the minimum tax that shall be levied upon the island of Ni‘ihau, including abolishment of the minimum tax.”

SECTION 3. Chapter 5A, Section 5A-6.4, Kaua'i County Code 1987, as amended, is hereby amended as follows:

“(a) For purposes of tax rates, real property shall be classified into one (1) of the following general classes according to the property’s actual use, and vacant property shall be classified as zoned until actual use is established, unless otherwise provided in this Chapter:

- (1) Non-Owner-Occupied Residential.
- (2) Vacation Rental.
- (3) Commercial.
- (4) Industrial.
- (5) Agricultural.
- (6) Conservation.
- (7) Hotel and Resort.
- (8) [Homestead.] Owner-Occupied.
- [(9)] Residential Investor.]
- [(10)] [(9)] [Commercialized Home Use.] Owner-Occupied Mixed-Use.

(b) When property is divided into condominium units, each unit shall be: (1) classified based on its actual use into one (1) of the general classes in the same manner as other property, and (2) deemed a parcel and assessed separately.

(c) Parcels that are used for no other purpose than as the owner’s principal residence shall be classified as [Homestead] Owner-Occupied provided that the owner has applied for and has been granted a home exemption according to Sec. 5A-11.4. The [Homestead] Owner-Occupied class shall also include parcels used as the owner’s principal residence that are being assessed according to their agricultural use as provided in Sec. 5A-9.1; provided that the owner has been granted a Home Exemption and no portion of the parcel be used for a purpose other than the owner’s principal residence and agriculture. Dedicated land, as defined in Section 5A-9.1, on which refining or industrial use occurs shall not qualify for the [Homestead] Owner-Occupied class. The [Homestead] Owner-Occupied class shall also include parcels used as day care centers by licensed day care providers; provided that the owner has been granted a Home Exemption or is renting a Long-Term Affordable Rental to a tenant in accordance with Section 5A-11A.1, no portion of the parcel is used for any other commercial activity, and that owner has provided a current copy of their day care provider license or their tenant’s day care provider license to the Director on or before September 30 prior to the applicable tax year. The [Homestead] Owner-Occupied class shall also include parcels that have applied for and have been deemed a Long-Term Affordable Rental pursuant to Sec. 5A-11A.1.

[(d) For the purposes of this Article, the Residential Investor tax rate classification shall be applied to properties that are not eligible for the Home Exemption (provided that the income tax return as a resident of the State of Hawai'i requirement pursuant to Section 5A-11.4(a)(2) shall be waived for the 2022 tax year,

2023 tax year, or both (if applicable), if the property owner: has used the property address for Hawai'i residential tax returns, driver's license, car and voter registration, bills and correspondence; submits a copy of a valid Hawai'i Driver's License or Hawai'i State ID; and affirms that the property owner has used the property as the property owner's "principal" home or residence for more than 270 calendar days per year, with the calendar year beginning on the date of assessment, October 1, and ending on September 30 of the following year), are improved with a dwelling unit(s), are not vacant land, are not being rented on a long-term basis, and have an assessed value of one million three hundred thousand dollars (\$1,300,000.00) or more.]

[(e)] (d) If a property has multiple actual uses, it shall be classified as the use with the highest tax rate, unless it satisfies the criteria for classification as [Commercialized Home Use] Owner-Occupied Mixed-Use set forth in [subsection (f).] Subsection (e). To determine the "highest tax rate" if a class has tiered tax rates, the lowest tier tax rate shall be used. Tax rates of the prior tax year shall be used to determine the "highest tax rate."

[(f)] (e) Parcels that are used for multiple purposes, one of which is use as the taxpayer's principal residence as of the date of assessment, shall be classified as [Commercialized Home Use,] Owner-Occupied Mixed-Use, provided that the taxpayer has received a Home Exemption on the property pursuant to Sec. 5A-11.4.

[(g)] (f) The owner may appeal the property's tax rate classification to the Board of Review as provided in Article 12."

SECTION 4. Chapter 5A, Section 5A-11.4(c), Kaua'i County Code 1987, as amended, is hereby amended as follows:

"(c) As of the date of assessment on October 1, upon application by any individual or individuals, the principal home shall be exempt only to the following extent from property assessment:

(1) Totally exempt where the value of the property is not in excess of one hundred sixty thousand dollars (\$160,000.00);

(2) Where the value of such property is in excess of one hundred sixty thousand dollars (\$160,000.00), the exemption shall be the amount of one hundred sixty thousand dollars (\$160,000.00).

Provided:

(A) That no such exemption shall be allowed to any corporation, copartnership, or company;

(B) That the exemption shall not be allowed on more than one (1) home for any one (1) taxpayer;

(C) That where the taxpayer has acquired the taxpayer's home by a deed, the deed shall have been recorded on or before September [30th] 30 immediately preceding the year for which the exemption is claimed;

(D) That a husband and wife shall not be permitted exemption of separate homes owned by each of them, unless they are living separate and apart, pursuant to a court issued separation order in which case they shall be entitled to one-half (1/2) of one (1) exemption, for a maximum period of two (2) years;

(E) That a person living on-premises, a portion of which is used for commercial purposes, shall be placed in the [commercialized home use] Owner-Occupied Mixed-Use class.

(F) That a property transferred for the purpose of conveying real property for the following shall be exempt so long as the real property is owned and occupied as the same owner's principal home:

(1) Grantor to the grantor's revocable living trust;

(2) Grantor's revocable living trust to grantor;

(3) Taxpayer and spouse;

(4) Surviving spouse who maintains portion of ownership and resides on property, but deceased spouse's interest is transferred to another party;

(5) Life Estate; or

(6) Any other method of property transfer for the purpose of conveying real property which the Director of Finance finds to be similar in nature to those listed in this Section."

SECTION 5. Chapter 5A, Section 5A-11.32(a), Kaua'i County Code 1987, as amended, is hereby amended as follows:

"(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 building; and (2) A one hundred fifty thousand dollar (\$150,000) exemption for each residential unit in a mixed-use building that meets the lease and rent requirements of a 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 Non-Owner-Occupied Residential tax rate or the [Commercialized Home Use] Owner-Occupied Mixed-Use tax rate and the Commercial tax rate.”

SECTION 6. Chapter 5A, Section 5A-11A.1, Subsections 5A-11A.1(b) and 5A-11A.1(c), Kaua‘i County Code 1987, as amended, are hereby amended as follows:

“(b) Any owner who owns real property that is rented or leased as a long-term affordable rental shall receive the [homestead] Owner-Occupied tax rate as provided in Sec. 5A-6.4 provided that all dwellings on the property are long-term affordable rentals or owner-occupied.

(c) Any owner who owns real property that is rented or leased as a long-term affordable rental of which their tenant is operating a day care center as a licensed day care provider shall be an allowed activity under this Section and shall receive the [homestead] Owner-Occupied tax rate as provided in Sec. 5A-6.4, provided that the day care center is operated out of the long-term affordable rental dwelling. A day care center operating out of a separate dwelling on the property that is not a long-term affordable rental shall not qualify for the [homestead] Owner-Occupied tax rate.”

SECTION 7. Chapter 5A, Section 5A-11A.2(c), Kaua‘i County Code 1987, as amended, is hereby amended as follows:

“(c) In order to receive the home preservation tax limit, the homeowner shall meet the following criteria at the time of application:

(1) The homeowner property has a [homestead] Owner-Occupied tax rate or qualifies for a [homestead] Owner-Occupied tax rate for the tax year the home preservation tax limit is to be applied.

(2) The homeowner does not own real property other than the property at issue in the application.

(3) The homeowner property has had a home exemption for a minimum of ten (10) years without change in ownership other than transfers between family members.

(4) If there are multiple dwellings on the property, each dwelling is occupied by an owner-occupant.

(5) The homeowner property has a net taxable assessed value exceeding seven hundred fifty thousand dollars (\$750,000.00).

(6) The income of all owners does not exceed one hundred thousand dollars (\$100,000.00).

(7) There are no delinquent real property taxes on the homeowner property.”

SECTION 8. Ordinance No. 1130 (Relating to Real Property Tax, dated to “take effect for the Tax Year beginning July 1, 2024”) is hereby repealed in its entirety.

SECTION 9. Ordinance No. 1132 (Relating to Real Property Tax), SECTION 6 only, is hereby repealed as follows:

“[SECTION 6. Chapter 5A, Section 5A-6.4 (Real Property Tax Rate Classifications), Kaua‘i County Code 1987, as amended (KCC), is amended pursuant to Ordinance No. 1130 to take effect for the Tax Year beginning July 1, 2024 (KCC codification date of October 1, 2023), and to supersede SECTION 4 of Ordinance No. 1130, as follows:

“(a) For purposes of tax rates, real property shall be classified into one (1) of the following general classes according to the property’s actual use, and vacant property shall be classified as zoned until actual use is established, unless otherwise provided in this Chapter:

- (1) Residential.
- (2) Vacation Rental.
 - (A) Tier 1: Up to \$1,000,000;
 - (B) Tier 2: In excess of \$1,000,000 up to \$3,000,000;
 - (C) Tier 3: In excess of \$3,000,000.
- (3) Commercial.
- (4) Industrial.
- (5) Agricultural.
- (6) Conservation.
- (7) Hotel and Resort.
- (8) Homestead.
- (9) Residential Investor.
 - (A) Tier 1: Up to \$1,000,000;
 - (B) Tier 2: In excess of \$1,000,000 up to \$3,000,000;
 - (C) Tier 3: In excess of \$3,000,000.
- (10) Commercialized Home Use.

(b) When property is divided into condominium units, each unit shall be: (1) classified based on its actual use into one (1) of the general classes in the same manner as other property, and (2) deemed a parcel and assessed separately.

(c) Parcels that are used for no other purpose than as the owner’s principal residence shall be classified as Homestead provided that the owner has applied for and has been granted a home exemption according to Sec. 5A-11.4.

The Homestead class shall also include parcels used as the owner's principal residence that are being assessed according to their agricultural use as provided in Sec. 5A-9.1; provided that the owner has been granted a Home Exemption and no portion of the parcel be used for a purpose other than the owner's principal residence and agriculture. Dedicated land, as defined in Section 5A-9.1, on which refining or industrial use occurs shall not qualify for the Homestead class. The Homestead class shall also include parcels used as day care centers by licensed day care providers; provided that the owner has been granted a Home Exemption or is renting a Long-Term Affordable Rental to a tenant in accordance with Section 5A-11A.1, no portion of the parcel is used for any other commercial activity, and that owner has provided a current copy of their day care provider license or their tenant's day care provider license to the Director on or before September 30 prior to the applicable tax year. The Homestead class shall also include parcels that have applied for and have been deemed a Long-Term Affordable Rental pursuant to Sec. 5A-11A.1.

(d) For the purposes of this Article, the Residential Investor tax rate classification shall be applied to properties that do not qualify for the Home Exemption, are improved with a dwelling unit(s), are not vacant land, are not being rented on a long-term basis, and have an assessed value of [one million three hundred thousand dollars (\$1,300,000.00)] one million dollars (\$1,000,000) or more.

(e) If a property has multiple actual uses, it shall be classified as the use with the highest tax rate, unless it satisfies the criteria for classification as Commercialized Home Use set forth in subsection (f).

(f) Parcels that are used for multiple purposes, one of which is use as the taxpayer's principal residence as of the date of assessment, shall be classified as Commercialized Home Use, provided that the taxpayer has received a Home Exemption on the property pursuant to Sec. 5A-11.4.

(g) The owner may appeal the property's tax rate classification as in the case of an appeal from an assessment.

(h) Owners of Vacation Rental tax class properties intending to reclassify property to the Residential tax class rate based on this Article shall: (1) change the use of the property to a long-term rental, and (2) submit and comply with the County's Criteria For Change To Tax Classification form.]"

SECTION 10. Ordinance No. 1132 (Relating to Real Property Tax)
SECTION 11, is amended in pertinent part as follows:

"SECTION 11. This Ordinance shall take effect upon its approval[, provided that pursuant to Ordinance No. 1130, SECTION 6 of this Ordinance shall take effect for the Tax Year beginning July 1, 2024 (KCC codification date of October 1, 2023) and shall supersede SECTION 4 of Ordinance No. 1130.]."

SECTION 11. 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 12. 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 13. This Ordinance shall take effect upon its approval (which therefore impacts the Tax Year beginning July 1, 2024).

Introduced by:



ROSS KAGAWA
(By Request)

DATE OF INTRODUCTION:

June 14, 2023

Līhu'e, Kaua'i, Hawai'i

V:\BILLS\2022-2024 TERM\2023-307 Bill Amend RPT Rate Classifications and Repeal Residential Investor RK_JA_db.docx

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2900, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on June 14, 2023, by the following vote:

FOR PASSAGE:	Cowden, Kagawa, Kualii, Rapozo	TOTAL – 4,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	Bulosan, Carvalho, DeCosta	TOTAL – 3,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Līhu'e, Hawai'i
June 14, 2023



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