

SPECIAL IMPROVEMENT DISTRICT ENABLING LEGISLATION IN THREE COUNTIES
Pursuant to HRS Section 46-80.5

	City/County of Honolulu	Hawaii County	Maui County (proposed)
Enabling legislation	Chapter 36, Revised Ordinances of City and County of Honolulu (Ordinance 00-13)	Chapter 35, Hawaii County Code (Ordinance 04-94)	Chapter 3.98, Maui County Code
Purpose	Provide supplemental services or improvements within the district	Same as Honolulu	Same as Honolulu
Initiated by	Council; Council by Mayor's request; or Petition by landowners having at least 25% of the total real property tax assessed value of all land in the proposed district	Same as Honolulu	Same as Honolulu
Establishment	By ordinance stating lands to be assessed within the district; services to be provided; bond amount to be issued if any; rate and method of apportionment of assessments; procedures for required city approvals; and info required by Section 46-08.5 HRS; after notice and hearing; method for filing protests; if protests by owners of more than 51% of total real property tax assessed value of the land proposed to be assessed file written protests at or before a public hearing, proceedings to create district shall cease	Same as Honolulu	Same as Honolulu, except separate provisions for public hearing and protests; ordinance may not be approved if there are written protests filed before or at a public hearing on the proposed ordinance by a majority of the landowners being assessed within the district or more owners of more than 50% of total real property tax assessed value of land to be assessed
Term	5 years or less, automatically renewed absent the adoption of a termination ordinance	Same as Honolulu	"for a specified calendar period," and not earlier than a date by which all outstanding debt service on bonds and incidental expenses for the district are due to be fully paid

RECEIVED AT EAR MEETING ON 11/15/16
 Committee Chair Guzman

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	City/County of Honolulu	Hawaii County	Maui County (proposed)
Boundaries	May include area that are not contiguous and land may be included in more than one special improvement district	Same as Honolulu	Same as Honolulu
Service area	Council may designate portion of district as a service area by ordinance	Same as Honolulu	Same as Honolulu
Management	Nonprofit incorporated association	Same as Honolulu	Same as Honolulu
Financing	Bonds or assessments for supplemental improvements within the district, identified in the ordinance	Same as Honolulu	Same as Honolulu
Board	Fee simple owners, lessees of land, tenant of commercial space; representative of specified City depts., mayor and councilmember from the district	Fee simple owners, lessees of land, tenant of commercial space; representative of specified County departments, mayor and councilmember from the district or designated representatives	Same as Hawaii County
Assessments	Assessment based on benefit received by a parcel of land, cost of making service available to the parcel, cost of services, stage of development, and other reasonable formula determined by Council; determined by Board; can have different rates within a district depending on services to the area	Same as Honolulu	Same as Honolulu
Assessment payment and collection	City - Director of Budget and Fiscal Services collects assessments as agreed by city, director, and Board	Real Property Tax Office collects assessments, accounts division send out montly checks	Director of Finance collects assessments

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County fee for collection costs	Director may deduct administrative expenses for collection (has been 5% per year)	Director may deduct from assessments collected the administrative expenses directly incurred for collection	Same as Hawaii County
County fee for setup costs	Director charged \$10,000 one-time fee to amend real property assessment bills to show a new line for the assessment for Waikiki Beach Improvement District; city sends assessed values to district	\$5,000 set up fee charged to implement change to real property tax software for billing	No set up fee provision
Exemptions	For federal and state government property and leases	Same as Honolulu	Same as Honolulu
Services	Supplemental services: enhance security; landscaping, sanitation; promoting and advertising activities; marketing education; decoration and lighting for holidays; restore or promote businesses; operation of a supplemental service or improvement	Same as Honolulu, except deleted "construction of shoreline improvement, restoration, and protection projects"	Same as Hawaii County
Service are supplemental only	Does not replace City services	Does not replace County services	Does not replace County services
Districts created	<ul style="list-style-type: none"> ▪ Waikiki Business Improvement District No. 1 (Ordinance 00-40) ▪ Fort Street Mall Business Improvement District No. 2 (Ordinance 02-48) ▪ Waikiki Beach Special Improvement District No. 3 (Ordinance 15-11) 	<ul style="list-style-type: none"> ▪ Kailua Village Business Improvement District No. 1 (Ordinance 07-171) 	