ACT 225

H.B. NO. 980

A Bill for an Act Relating to Irrigation Water Development.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 167-19, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

"(b) Upon the board's certification, the chairperson[,] or the chairperson's designee[,] shall determine the acreage assessment to be levied against the property of each land occupier in the following manner:

(1) By determining the amount of acreage assessments to be borne by the agricultural land and the pasture land within the project according to

the proportion previously certified by the board;

(2) By dividing the amount of acreage assessment to be borne by the agricultural land by the number of <u>cultivatable</u> acres [of agricultural land], excluding streams, dry gulches, and uncultivatable or unusable <u>lands</u>, within the project and multiplying the quotient by the number of [acres] <u>cultivatable acres</u> of agricultural <u>land</u>, except the board may by <u>rules adopted pursuant to chapter 91 set a minimum acreage assessment for uncultivatable or unusable lands</u>, of the occupier within the project; and

(3) By dividing the amount of acreage assessment to be borne by the pasture land by the number of acres of pasture land within the project and multiplying the quotient by the number of acres of pasture land of

the land occupier within the project.

The acreage assessments shall be in addition to any real property taxes, and shall be collected by the board together with the monthly water tolls. Except in the case of public lands and lands designated as "available lands" under the Hawaiian Homes Commission Act, 1920, acreage assessments shall be a paramount lien against the entire tract, including improvements, of the land occupier of which the assessed agricultural or pasture land, or both, of the land occupier included within the project forms a part. Acreage assessments levied pursuant to this chapter shall be a lien against each lot or parcel of land assessed from the date of board certification declaring the assessment, and these liens shall have priority over all other liens except real property tax liens and prior recorded state tax liens on real property. The lien may be foreclosed in the same manner as liens for taxes in accordance with sections 231-61 to 231-70. In case of the foreclosure of any homestead land pursuant to sections 231-61 to 231-70, the foreclosure sale shall be subject to chapter 171. In the case of public lands and lands designated as "available lands" under the Hawaiian Homes Commission Act, 1920, acreage assessments shall not constitute a lien on the property involved and notice of any delinquent acreage assessment shall be served upon either the board of land and natural resources or the Hawaiian homes commission, [as the case may be,] as applicable, for payment."

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval.

(Approved July 2, 1999.)