

HOLD FOR MEETING

BFED-1

April 26, 2024, BFED Committee meeting

BUDGET, FINANCE, AND ECONOMIC DEVELOPMENT COMMITTEE
Amendment Summary Form

Legislation: Bill 75, Amending Chapter 3.48, Maui County Code, Relating to Exemptions on Properties Impacted by the August 2023 Maui Wildfires.

Proposer: Councilmember Tamara Paltin. *Tamara A. M. Paltin*

Description: Replaces the bill with a proposed CD1 version, which has been approved as to form and legality.

Motion: Move to substitute Bill 75 (2024) with the attached proposed CD1 version.

Attachment: Proposed CD1 version of Bill 75 (2024).

paf:cmn:24-095c

ORDINANCE NO. _____

BILL NO. 75, CD1 (2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY
CODE, RELATING TO EXEMPTIONS ON PROPERTIES IMPACTED BY THE
AUGUST 2023 MAUI WILDFIRES

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. This Ordinance's purpose is to allow wildfire survivors the option of transferring their home exemption for tax year 2025 from a property that was destroyed or made uninhabitable by the August 8, 2023, Maui wildfires, to another property they own and are occupying as a principal home in the County of Maui in 2024.

SECTION 2. Section 3.48.415, Maui County Code, is amended by amending Subsection B to read as follows:

“B. Exemptions that were in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, must remain in effect through December 31, 2024, under the following circumstances:

1. The parcel does not sell in an arm's length transaction;

2. The applicant for an exemption under section 3.48.450 does not apply for another home exemption on any principal home;

3. The applicant for an exemption under section 3.48.475 does not apply for another exemption for a home, as defined in that section;

4. The parcel qualified for the exemption between January 1, 2023, and August 8, 2023; and

5. The exemption is not subject to disallowance under section 3.48.430[.];

except that a qualifying exemption under section 3.48.450 or 3.48.475 is transferable to another property in the County that is

acquired by a deed recorded before January 1, 2025, for the 2025 tax year only, if the applicant makes a request for the transfer by December 31, 2024.”

SECTION 3. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 4. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:

A handwritten signature in black ink, appearing to read "Anita G. [unclear]", is written over a horizontal line.

Department of the Corporation Counsel
County of Maui

paf:cmn:24-095a

INTRODUCED BY:

Tamara A. M. Paltin

TAMARA PALTIN