

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

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Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
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September 10, 2025

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL


Acting Mayor Date

For Transmittal to:

Honorable Alice L. Lee, Chair
and Members of the Special Committee on Real Property Tax Reform
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Lee:

**SUBJECT: BILL 113 (2025), ON THE DEADLINE FOR FILING CLAIMS
FOR REAL PROPERTY TAX EXEMPTIONS AND
STANDARDS FOR VALUATION (RPTR-5)**

This transmission is in response to your letter dated September 4, 2025, requesting responses to the following questions relating to Bill 113 (2025), On the Deadline for Filing Claims for Real Property Tax Exemptions and Standards for Valuation.

1. On average, how many property owners miss the December 31 exemption filing deadline each year?

Response: The department doesn't keep records on how many property owners missed filing the exemptions by the deadline. If a property owner tries to file a late exemption the department encourages the owner to file an updated form. For 2025, the department received 18 appeals from owners appealing to receive the home exemption, and there were 23 appeals from owners appealing to receive the long-term rental exemption.

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2. If these owners were granted the exemption, under this bill, what is the estimated average annual real property tax loss to the County?

Response: If 50 partial long-term rental exemptions were granted, the impact on revenue would be about \$200,000. If 50 partial home exemptions were granted, the impact on revenue would be about \$300,000.

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

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