

October 25, 2023

MEMO TO: BFED-35 File

F R O M: Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee

*Yuki Lei K. Sugimura*

SUBJECT: **TRANSMITTAL OF LEGISLATIVE PROPOSAL RELATING TO  
REAL PROPERTY TAX EXEMPTION FOR PROPERTIES  
IMPACTED BY NATURAL DISASTERS OR WILDFIRES (BFED-35)**

The attached legislative proposal pertains to Item 35 on the Committee's agenda.

bfed:ltr:035afile01:jgk

Attachment

2023 OCT 25 PM 2:12  
OFFICE OF THE  
COUNTY CLERK

RECEIVED

ORDINANCE NO. \_\_\_\_\_

BILL NO. \_\_\_\_\_ (2023)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY  
CODE, RELATING TO AN AUGUST 2023 MAUI WILDFIRES EXEMPTION FROM  
REAL PROPERTY TAXATION

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

SECTION 1. This Ordinance's purpose is to provide Real Property Tax relief for those whose property was destroyed or damaged in the August 2023 Maui wildfires.

SECTION 2. Chapter 3.48, Maui County Code, is amended by adding a new section to read as follows:

**"3.48.465 August 2023 Maui wildfires exemption.** A. Real property that was destroyed or damaged by the August 2023 Maui wildfires and is uninhabitable or unsafe to conduct business in are exempt from paying real property taxes, delinquent taxes, and penalties for a period of three years beginning January 1, 2024.

B. Real property that receives this exemption will lose the exemption if sold prior to January 1, 2027. The new owner will be responsible for paying taxes on the property from the date of the recorded sale."

SECTION 3. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



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KRISTINA C. TOSHIKIYO  
Deputy Corporation Counsel  
Department of the Corporation Counsel  
County of Maui  
LF 2023-1653  
paf:jgk:23-256d

INTRODUCED BY:

*Yuki Lei Sugimura*  
YUKI LEI K. SUGIMURA