

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

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

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:



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