

COUNCIL OF THE COUNTY OF MAUI

# BUDGET, FINANCE, AND ECONOMIC DEVELOPMENT COMMITTEE

November 15, 2024

**Committee  
Report No.** \_\_\_\_\_

Honorable Chair and Members  
of the County Council  
County of Maui  
Wailuku, Maui, Hawaii

Chair and Members:

Your Budget, Finance, and Economic Development Committee, having met on October 29, 2024, makes reference to Bill 153 (2024), entitled “A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.415, MAUI COUNTY CODE, RELATING TO EXEMPTIONS ON PROPERTIES IMPACTED BY THE AUGUST 2023 WILDFIRES.”

Bill 153’s purpose is to conditionally allow exemptions that were in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, to remain in effect through December 31, 2026.

Your Committee notes by Ordinance 5582 (2024), the Council conditionally authorized an exemption freeze on properties for improvements that were destroyed, damaged, or made inaccessible by the wildfires through December 31, 2024. Bill 153 extends the freeze through December 31, 2026.

Your Committee notes that allowing improved properties affected by the wildfires to maintain their tax exemptions keeps property owners qualified for tax relief programs they were eligible for prior to the wildfires.

Your Committee noted that recovering from the wildfires has placed a financial burden on impacted homeowners in Upcountry and West Maui. Your Committee emphasized the need to support property owners impacted by the wildfires through measures like Bill 153.

Your Committee voted 8-0 to recommend passage of Bill 153 (2024), on first reading. Committee Chair Sugimura, Vice-Chair Kama, and

COUNCIL OF THE COUNTY OF MAUI

# BUDGET, FINANCE, AND ECONOMIC DEVELOPMENT COMMITTEE

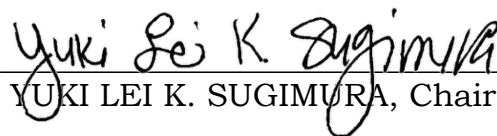
Page 2

**Committee  
Report No.** \_\_\_\_\_

members Cook, Lee, Paltin, Rawlins-Fernandez, Sinenci, and U‘u-Hodgins voted “aye.” Committee member Johnson was excused.

Your Budget, Finance, and Economic Development Committee RECOMMENDS that Bill 153 (2024), attached hereto, entitled “A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.415, MAUI COUNTY CODE, RELATING TO EXEMPTIONS ON PROPERTIES IMPACTED BY THE AUGUST 2023 WILDFIRES,” be PASSED ON FIRST READING and be ORDERED TO PRINT.

This report is submitted in accordance with Rule 8 of the Rules of the Council.

  
\_\_\_\_\_  
YUKI LEI K. SUGIMURA, Chair

bfed:cr:24111aa:jgk

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

BILL NO. 153 (2024)

**A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.415,  
MAUI COUNTY CODE, RELATING TO EXEMPTIONS ON PROPERTIES  
IMPACTED BY THE AUGUST 2023 WILDFIRES**

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

**SECTION 1.** This Ordinance's purpose is to further extend the deadline to allow wildfire survivors the option to maintain their exemption from tax year 2024 for a property that was destroyed or made uninhabitable by the August 8, 2023, Maui wildfires.

**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,]~~2026, 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 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[;].

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:**



**KRISTINA C. TOSHINO**

**Deputy Corporation Counsel**

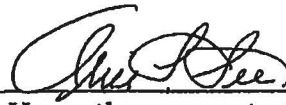
**Department of the Corporation Counsel**

**County of Maui**

**LF2024-0485**

**2024-10-14 Ord Amd Section 3.48.415.B**

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "James R. Lee". The signature is written in black ink and is positioned above a horizontal line.

Upon the request of the Mayor.