

REQUEST FOR LEGAL SERVICES

Date: October 15, 2025
From: Alice L. Lee, Chair
Special Committee on Real Property Tax Reform

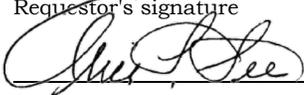
TRANSMITTAL

Memo to: DEPARTMENT OF THE CORPORATION COUNSEL
Attention: Kristina C. Toshikiyo, Esq.

Subject: BILL 147 (2025), TO SIMPLIFY THE PROCESS FOR ADOPTING REAL PROPERTY TAX RATES AND TIERS (RPTR-12)

Background Data: Please see Bill 147, CD1 (2025), attached. Please submit your response to rptr.committee@mauicounty.us, referencing RPTR-12.

Work Requested: FOR APPROVAL AS TO FORM AND LEGALITY
 OTHER:

Requestor's signature  Alice L. Lee, Chair	Contact Person <u>Peter Hanano</u> (Telephone Extension: 8007)
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ROUTINE (WITHIN 15 WORKING DAYS) RUSH (WITHIN 5 WORKING DAYS)
 PRIORITY (WITHIN 10 WORKING DAYS) URGENT (WITHIN 3 WORKING DAYS)

SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): October 23, 2025
REASON: For posting on the November 7, 2025, Council agenda.

FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO:	ASSIGNMENT NO.	BY:
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TO REQUESTOR: APPROVED DISAPPROVED OTHER (SEE COMMENTS BELOW)
 RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE): _____

DEPARTMENT OF THE CORPORATION COUNSEL

Date _____

By _____

(Rev. 7/03)

rptr:ltr:012acc01:pah

Attachment

ORDINANCE NO. _____

BILL NO. 147, CD1 (2025)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.565, MAUI COUNTY CODE, TO SIMPLIFY THE PROCESS FOR ADOPTING REAL PROPERTY TAX RATES AND TIERS

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

SECTION 1. This Ordinance’s purpose is to simplify the process for adopting real property tax rates and tiers by reducing strict timelines and requiring the Council to set the rates and tiers by resolution by June 10 of each year. If the Council does not adopt a resolution by June 10, the Mayor’s proposed rates and tiers will take effect.

SECTION 2. Section 3.48.565, Maui County Code, is amended as follows:

“3.48.565 Increase or decrease. The council may increase or decrease the tax rate, and tiers, if applicable, for each class of net taxable real property established in accordance with section 3.48.305. A resolution setting the tax rates and tiers should be adopted on or before June ~~20~~10 preceding the tax year for which property tax revenues are to be raised according to the following procedures:

A. The council must provide public notice of the date, time, and place of a public meeting to increase or decrease tax rates and tiers. The date of the public meeting should be not less than ~~ten~~10 days after public notice is first provided and must set forth the range of tax rates and tiers to be considered by the council.

B. After the public meeting provided for in subsection A, the council should provide public notice and ~~reconvene within three weeks~~ meet to adopt a resolution fixing the tax rates and tiers for the tax year for which property tax revenues are to be raised. The council must provide public notice of the date, time, and place of the meeting scheduled for fixing the rates and tiers. ~~【The date, time, and place of the meeting must also be announced at the public~~

meeting required by subsection A. If the resolution fixing the tax rates and tiers is not adopted within three weeks from the public meeting required by subsection A, the council must again provide public notice and meet as required by subsection A.]

C. During adoption of an increase or decrease in the tax rates and tiers as provided by subsections A and B, if the council determines that it requires a further increase or decrease in tax rates and tiers, [or fails to act in any specified period,] the council must provide public notice and follow the requirements of subsections A and B.

D. [The council's failure to act by the dates suggested in this section is not a basis to invalidate any tax rate, any tax tier, or the provisions of any ordinance or resolution.] If the council does not adopt a resolution by June 10, the mayor's proposed rates and tiers, transmitted with the proposed annual budget, will take effect."

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:

Department of the Corporation Counsel
County of Maui

rprr:misc:012abill01:pah

INTRODUCED BY:

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

ALICE L. LEE