

ALAN M. ARAKAWA  
Mayor



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OFFICE OF THE MAYOR

MARK R. WALKER  
Director

JOHN C. KULP  
Deputy Director

COUNTY OF MAUI  
**DEPARTMENT OF FINANCE**  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793

November 9, 2018

Honorable Alan Arakawa  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
Policy, Economic Development and Agriculture Committee  
200 South High Street  
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL  
  
Mayor 11/13/18  
Date

Dear Ms. Sugimura:

**SUBJECT: MAUI COUNTY LEGISLATIVE PACKAGE (2019 MAUI  
COUNTY LEGISLATIVE PACKAGE) (PEA-4(2))**

This is in response to your letter dated October 31, 2018. Your request for a response is as follows:

1. How will zoning and taxation of the land be affected once the land is designated as a cemetery?

*Once the land is designated as a cemetery, the taxation of the land is not affected. Currently, burial sites and cemeteries are recognized and treated in the same way for real property taxation purposes.*

2. If zoning and taxation is affected, does this happen automatically once the new land designation is in place? If not, what would be the process for the change?

*Whether or not there is a change in the designation of the land, taxation will not be affected. Burial sites are given minimal value and are not taxed.*

*Honorable Yuki Lei K. Sugimura*

*November 9, 2018*

*Page 2 of 2*

Thank you for the opportunity to provide information regarding this matter and should you have any questions, please feel free to contact me at Ext. 7475.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark R. Walker', written in a cursive style.

MARK R. WALKER

Director of Finance

c: Honorable Alan M. Arakawa, Mayor  
Scott K. Teruya, AAS Real Property Tax Administrator