ORDINANCE NO.	
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BILL NO. <u>115, CD1</u> (2024)

A BILL FOR AN ORDINANCE TO AMEND CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO THE DEADLINE FOR FILING CLAIMS FOR REAL PROPERTY TAX EXEMPTIONS

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

SECTION 1. This Ordinance's purpose is to relieve property owners who are leasing their property to individuals directly displaced by the August 2023 Maui wildfires from the deadline for filing a claim for a home exemption or long-term rental exemption under section 3.48.410(A), Maui County Code.

SECTION 2. Section 3.48.410, Maui County Code, is amended by amending subsection B to read as follows:

- "B. Notwithstanding subsection A[, the]:
- 1. The exemption from taxation granted in section 3.48.466(B) must not be allowed unless the claimant has filed with the department of finance, on or before January 31, 2024, for tax year 2025, a claim for exemption in a form prescribed by the department.
- 2. Property owners who lease their property to individuals directly displaced by the August 2023 Maui wildfires may file a claim for an exemption under section 3.48.450 or 3.48.466(A), or both, by December 31, 2025, for the tax year beginning July 1, 2025, in a form prescribed by the department of finance. For purposes of this paragraph, "directly displaced by the August 2023 Maui wildfires" has the same meaning as in section 3.48.466(K)."

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 Material to be repealed is bracketed.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. TOSHIKIYO

Department of the Corporation Counsel County of Maui

bfed:misc:097abill01:cmn

INTRODUCED BY:

Jamara A.M. Paltin

TAMARA PALTIN

DIGEST

ORDINANCE NO._____ BILL NO.__115, CD1__(2024)

A BILL FOR AN ORDINANCE TO AMEND CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO THE DEADLINE FOR FILING CLAIMS FOR REAL PROPERTY TAX EXEMPTIONS

This bill proposes to allow property owners who are leasing their property to individuals directly displaced by the August 2023 Maui wildfires to file a claim for a home exemption or long-term rental exemption, or both, by December 31, 2025, for the tax year beginning July 1, 2025.

I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO HEREBY CERTIFY that the foregoing BILL NO. 115, CD1 (2024) was passed on First Reading by the Council of the County of Maui, State of Hawaii, on the 11th day of October, 2024, by the following vote:

AYES: Councilmembers Tom Cook, Gabriel Johnson, Natalie A. Kama, Tamara A. M. Paltin, Keani N. W. Rawlins-Fernandez, Shane M. Sinenci, Nohelani U'u-Hodgins, Vice-Chair Yuki Lei K. Sugimura,

and Chair Alice L. Lee.

NOES: None.

EXCUSED: None.

DATED at Wailuku, Maui, Hawaii, this 14th of October, 2024.

MOANA M. LUTEY, COUNTY CLERK COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk, County of Maui, for use and examination by the public.

DIGEST

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