

ORDINANCE NO. _____

BILL NO. 145 (2024)

A BILL FOR AN ORDINANCE TO AMEND SECTION 3.48.558,
MAUI COUNTY CODE, RELATING TO THE REAL PROPERTY TAX
EXEMPTION FOR CHILD CARE FACILITIES

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

SECTION 1. The Council finds that the amount of the Real Property Tax exemption for child care facilities has not been increased since the exemption was first authorized by Ordinance 2533, effective January 23, 1997. The Council further finds that licensed child care providers are an important resource for working families, and financial incentives are needed to support the viability of these operations.

According to the Department of Finance, for Fiscal Year 2025, nine child care facilities receive the child care facility exemption, all of which also receive the home exemption. Therefore, the fiscal impact to the County of an increased child care facility exemption amount will be limited.

This Ordinance's purpose is to increase the child care facility exemption from \$50,000 to \$100,000.

SECTION 2. Section 3.48.558, Maui County Code, is amended by amending subsection A to read as follows:

"A. Real property used for the operation of a child care home, day care home, nursery, babysitting service, or other like child care facility [shall be] is exempt from property taxes to the extent provided below[, provided that] if the child care provider

operating the facility has been licensed by the [state] State department of human services for one year or more and is actually and actively engaged in providing child care services in the facility, and [that] the facility conforms with zoning requirements [set forth in title 19 of this code]:

1. The child care facility [shall be] is totally exempt [where] if the value of the property is [not in excess of \$50,000.] \$100,000 or less.

2. [Where] If the value of the property [is in excess of \$50,000,] exceeds \$100,000, the exemption [shall be in the amount of \$50,000.] is \$100,000."

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 Material to be repealed is bracketed.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

paf:cmn:24-238b

INTRODUCED BY:

Yuki Lei K. Sugimura

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