

March 25, 2025

MEMO TO: Members of the Budget, Finance, and Economic Development Committee

F R O M: Yuki Lei K. Sugimura, Chair *Yuki Lei K. Sugimura*  
Budget, Finance, and Economic Development Committee

SUBJECT: **FISCAL YEAR 2026 BUDGET: RANGES OF REAL PROPERTY TAX RATES AND TIERS** (BFED-1) (MC-04)

Attached is Resolution 24-78, which contains the ranges of Real Property Tax Rates and Tiers the Council considered for Fiscal Year 2025.

If you have any specific ranges of rates and tiers you would like to be considered for Fiscal Year 2026, please submit them to **staff.bfed@mauicounty.us** by **4:30 p.m.** on **Tuesday, April 1, 2025**, using Resolution 24-78 as a reference.

Please contact Committee staff if you have any questions:

- Kirsten Szabo, ext. 7662
- James Krueger, ext. 7761
- Jarret Pascual, ext. 7141
- Clarissa MacDonald, ext. 7135
- Pauline Martins, ext. 8039

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Attachment

# Resolution

No. 24-78

ADOPTING THE REAL PROPERTY TAX RATES  
FOR THE COUNTY OF MAUI,  
EFFECTIVE JULY 1, 2024

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2024, are proposed as follows:

<b>CLASSIFICATION (and property valuation, if applicable)</b>	<b>RANGE OF TAX RATES</b>
A. Owner-occupied	
Tier 1: up to \$600,000 to more than \$4,500,000	\$1.50 - \$3.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$1.50 - \$3.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$1.50 - \$5.00
B. Non-owner-occupied	
Tier 1: up to \$600,000 to more than \$4,500,000	\$5.50 - \$17.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$5.50 - \$17.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$8.00 - \$17.00
C. Apartment	\$3.00 - \$8.00
D. Hotel and resort	\$10.00 - \$17.00
E. Time share	\$14.00 - \$24.00
F. TVR-STRH	
Tier 1: up to \$600,000 to more than \$4,500,000	\$11.00 - \$17.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$11.00 - \$17.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$11.00 - \$21.00
G. Long-term rental	
Tier 1: up to \$600,000 to more than \$4,500,000	\$1.75 - \$8.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$1.75 - \$8.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$1.75 - \$10.00

**Resolution No. 24-78**

H. Agricultural	
Tier 1: up to \$500,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 2: up to \$500,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 3: up to \$500,000 to more than \$4,500,000	\$4.00 - \$20.00
I. Conservation	\$4.00 - \$8.00
J. Commercial	\$4.00 - \$8.00
K. Industrial	\$4.00 - \$8.00
L. Commercialized residential	
Tier 1: up to \$600,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$4.00 - \$12.00

2. That certified copies of this Resolution be transmitted to the Mayor and the Director of Finance.