

**RICHARD T. BISSEN, JR.**  
Mayor

**JOSIAH K. NISHITA**  
Managing Director



**OFFICE OF THE MAYOR**  
COUNTY OF MAUI  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

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OFFICE OF THE  
COUNTY CLERK

June 28, 2024

Honorable Alice Lee, Chair  
and Members of the Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Lee and Council Members:

**SUBJECT: RESOLUTION APPROVING THE APPOINTMENT OF MARCY  
MARTIN AS THE DIRECTOR OF THE DEPARTMENT OF FINANCE**

Pursuant to Section 8-4.2 of the Charter of the County of Maui, please consider this my formal notice of appointment of Marcy Martin as the Director of the Department of Finance.

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me at ext. 7855.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard T. Bissen, Jr.", is written over the typed name.

RICHARD T. BISSEN, JR.  
Mayor, County of Maui

Attachment

## **QUALIFICATIONS OF MARCY MARTIN, AAS as of February 1, 2024**

### **PROFESSIONAL EXPERIENCE:**

February 2024 – present COUNTY of MAUI REAL PROPERTY ASSESSMENT DIVISION  
– County Real Property Tax Administrator

- Administrative authority for the County of Maui real property assessment system and program. Plans and directs a staff of 43 full time employees in the appraisal, assessment, administration, tax mapping, title abstraction, compliance and enforcement, and GIS mapping of real property for assessment purposes. Offers technical assistance to Treasury's Tax Collection and Relief section.

June 2023 – January 2024 COUNTY of MAUI REAL PROPERTY ASSESSMENT DIVISION  
– Assistant County Real Property Tax Administrator

- Administrative authority for the County of Maui real property assessment system and program. Plans and directs a staff of 43 full time employees in the appraisal, assessment, administration, tax mapping, title abstraction, compliance and enforcement, and GIS mapping of real property for assessment purposes. Offers technical assistance to Treasury's Tax Collection and Relief section.

2019 – May 2023 COUNTY of MAUI REAL PROPERTY ASSESSMENT DIVISION – County  
Real Property Tax Administrator

- Administrative authority for the County of Maui real property assessment system and program. Plans and directs a staff of 43 full time employees in the appraisal, assessment, administration, tax mapping, title abstraction, compliance and enforcement, and GIS mapping of real property for assessment purposes. Offers technical assistance to Treasury's Tax Collection and Relief section.

2010 - 2019, 1995 - 2006 COUNTY OF MAUI REAL PROPERTY ASSESSMENT DIVISION  
– Senior County Real Property Technical Officer (2/2014-2/2019); County Property Technical  
Officer (8/2003-5/2006; 1/2010-1/2014); Valuation Analyst (6/1995-7/2003)

- Principal advisor and resource to the County Real Property Tax Administrator. Acts as the principle source on technical questions on real property tax problems for taxpayers, tax advisors, and legal counsel. Advise appraisers on how to derive accurate and equitable appraised values. Assist appraisers in solving the most difficult and complex appraisal assignments including valuation under appeal. Calibrate replacement cost valuation models used for valuing residential, apartment, commercial, industrial, agricultural and hotel buildings. Complete real estate market data studies. Review private appraisal reports. Supervise valuation analysts. Master user of all real property assessment software. Provide technical review of and formulate legislation. Provide training to the division's supervisors and staff.

2006-2009, 1990-1995 PARADISE APPRAISALS, LLC / ROYAL PACIFIC APPRAISALS / SEVCO REAL ESTATE APPRAISERS - Staff Appraiser

- Real estate appraisal experience on the islands of Maui, Lanai and Molokai. Types of property appraised include single family residential, condominiums, commercial, vacant land and multi-family.

1989-1990 TITLE GUARANTY ESCROW SERVICES - Escrow Assistant

- Job required a general knowledge of all aspects that affect title of real property in the County of Maui. Reviewed and analyzed sale contracts, title reports, conveyances and other recorded documents affecting real property ownership and rights.

**PROFESSIONAL LICENSES:**

- Hawaii Certified Residential Appraiser #316 5/13/1994 to present
- Hawaii State Licensed Appraiser #213 4/20/1992 - 5/12/1994

**PROFESSIONAL ACCOMPLISHMENTS:**

- Elected to the IAAO Board of Directors for Region 1 (2021-2023)
- Certificate of Excellence in Assessment Administration (CEAA), International Association of Assessing Officers (IAAO), April 2018 to present – team leader
- Assessment Administration Specialist (AAS), IAAO, July 2013 to present – professional designation
- Tyler Technologies Public Sector Excellence Award Winner, May 2017, team leader

**PRESENTATIONS:**

- 2023 Annual Conference Hawaii State Association of Counties Statewide Real Property Tax panelist
- The Inns and Outs of Vacation Rentals 2023 (IAAO Webinar)
- This is How we Do It 2022 (IAAO Webinar)
- IAAO Annual Conference (2021, 2019, 2016); GIS/Valuation Technologies Virtual Conference 2021
- IAAO Legal Conference 2018 and 2019
- Hawaii Counties Annual Board of Review Conference (2024, 2018, 2016, 2015)
- Hawaii EagleView Users Conference 2017
- Tyler Connect Users Conference 2017

**LEGAL EXPERIENCE:**

- 2 court appearances
- 9 depositions

**EDUCATION:**

- Bachelors of Arts Degree in Mathematics, San Diego State University, 1988
- List of professional education available upon request.