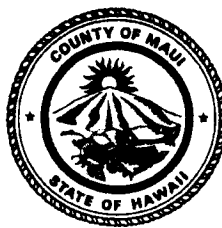


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MEMO TO: Elle Cochran, Chair
Infrastructure and Environmental Management Committee

FROM:  Michael J. Hopper
Deputy Corporation Counsel

DATE: July 26, 2016

SUBJECT: **ELIMINATING BUILDING CODE EXEMPTIONS FOR
CONSERVATION DISTRICT AND HAWAIIAN HOME LANDS**
(IEM-9)

By letter dated July 14, 2016, you requested information regarding the process for placing a lien on real property for delinquent real property tax payments.

In response to your inquiry, I would refer you to Maui County Code (MCC) sections 3.48.235-3.48.286. Those sections outline the process for the creation of a lien on real property due to real property taxes owed as well as foreclosure.

Notices given to taxpayers include the notice of the amount of tax due specified in §3.48.190(B), MCC, as well as the notice of sale required by §3.48.260, MCC. The Department of Finance may be able to provide additional details on the lien and foreclosure process.

If you require additional information please do not hesitate to contact me.