


July 15, 2021

MEMO TO: BFED-78 File

F R O M: Keani N.W. Rawlins-Fernandez, Chair 
Budget, Finance, and Economic Development Committee

SUBJECT: **TRANSMITTAL OF LEGISLATIVE PROPOSAL RELATING TO THE
REAL PROPERTY TAX HOTEL AND RESORT CLASSIFICATION**
(BFED-78)

The attached proposal pertains to Item 78 on the Committee's agenda.

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Attachment

ORDINANCE NO. _____

BILL NO. _____ (2021)

A BILL FOR AN ORDINANCE RELATING TO THE REAL PROPERTY TAX HOTEL
AND RESORT CLASSIFICATION

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

SECTION 1. Section 3.48.561, Maui County Code, is amended by
amending Subsection B to read as follows:

“B. To establish progressive property taxes and notwithstanding any provisions to the contrary, three equivalent or ascending tiers of tax rates for properties classified as owner-occupied, non-owner-occupied, short-term rental, commercial, industrial, [and] long-term rental, and hotel and resort, must be established. The tiered rates apply to three corresponding ascending or equal ranges of property values. The rates, tiers, and value ranges are set forth in the annual budget. Any reference to "tiers" in this chapter incorporates value ranges.”

SECTION 2. Material to be repealed is bracketed.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 3. This Ordinance takes effect upon its approval.

APPROVED AS TO FORM AND LEGALITY:

Department of the Corporation Counsel
County of Maui

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