

ORDINANCE NO. _____

BILL NO. 12 (2026)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.410, MAUI COUNTY
CODE, ON DEADLINES FOR FILING CLAIMS FOR REAL PROPERTY
EXEMPTIONS

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

SECTION 1. This Ordinance corrects the inadvertent repeal of Maui County Code Subsection 3.48.410(B)(2) and restores the inadvertently omitted reference to “3.48.549” in Code Subsection 3.48.410(A), both caused by the enactment of Ordinance 5869, which took effect on October 13, 2025, without reflecting other recent amendments to Section 3.48.410. This Ordinance’s purpose is to maintain the continuity of the Maui County Code.

SECTION 2. Section 3.48.410, Maui County Code, is amended to read as follows:

“3.48.410 Claims – filing required. A. None of the exemptions from taxation granted in sections 3.48.450 through 3.48.466, 3.48.475 through 3.48.500, 3.48.549, 3.48.552, 3.48.554, 3.48.557, and 3.48.558 will be allowed unless the claimant has filed with the department of finance, on or before December 31 preceding the tax year for which the exemption is claimed, a claim for exemption in a form prescribed by the department. The exemption from taxation granted in section 3.48.556 must not be allowed unless the claimant has filed with the department of finance, on or before June 30 of the tax year for which the exemption is claimed, a claim for exemption in a form prescribed by the department.

B. Despite subsection A[, the]:

1. The exemption from taxation granted in [section] subsection 3.48.466(B) must not be allowed unless the claimant has filed with the department of finance, on or before

January 31, 2024, for tax year 2025, a claim for exemption in a form prescribed by the department.

2. Property owners who lease their property to individuals directly displaced by the August 2023 Maui wildfires may file a claim for an exemption under section 3.48.450 or subsection 3.48.466(A), or both, by December 31, 2025, for the tax year beginning July 1, 2025, in a form prescribed by the department of finance. For purposes of this paragraph, "directly displaced by the August 2023 Maui wildfires" has the same meaning as in subsection 3.48.466(K)."

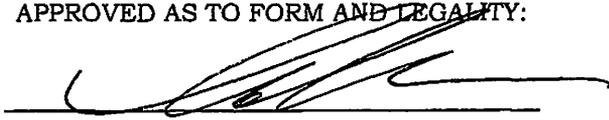
C. Claimants who file for the exemption granted in section 3.48.466 after December 31 preceding the tax year, and by September 30 of the tax year, may qualify for half of the exemption and the long-term rental classification, subject to a 25 percent late filing penalty on the amended taxes, provided the claimant meets the requirements of section 3.48.466 as of January 1 preceding the tax year. Approved claims received prior to June 1 preceding the tax year will be effective in July of the tax year. Approved claims received between June 1 preceding the tax year, and September 30 of the tax year, will be effective in January of the tax year.

D. Claimants who file for the exemption granted in section 3.48.450 after December 31 preceding the tax year, and by September 30 of the tax year, may qualify for half of the exemption and the owner-occupied classification, subject to a 25 percent late filing penalty on the amended taxes, provided the claimant meets the requirements of section 3.48.450 as of January 1 preceding the tax year. Approved claims received prior to June 1 preceding the tax year will be effective in July of the tax year. Approved claims received between June 1st preceding the tax year and September 30 of the tax year will be effective in January of the tax year."

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 retroactive to October 13, 2025.

APPROVED AS TO FORM AND LEGALTY:

A handwritten signature in black ink, consisting of several overlapping, fluid strokes, positioned above a solid horizontal line.

Department of the Corporation Counsel
County of Maui

paf:pah:26-004b

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

ALICE L. LEE