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Director of Council Services
David M. Raatz, Jr., Esq.

Deputy Director of Council Services
Richelle K. Kawasaki, Esq.

COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

March 23, 2026

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

SUBJECT: **PROPOSED FISCAL YEAR 2027 BUDGET FOR THE
COUNTY OF MAUI** (BFED-1) (FN-08)

The Council's Budget, Finance, and Economic Development Committee is preparing for its review of the FY 2027 Proposed Budget.

May I please request a report, in table format, for tax years 2022 through 2025, and preliminary 2026, grouped by residency area and by tax classification, with residency status identifying whether owners are Hawai'i residents or from out-of-state, showing:

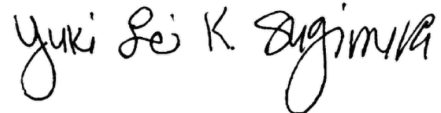
- The total number of parcels;
- The number of parcels that increased, decreased, or remained unchanged in assessed value from the prior year; and
- The number of parcels with increases or decreases greater than \$100,000 in assessed value from the prior year.

May I further request you transmit your response to bfed.committee@mauicounty.us by **March 30, 2026**. To ensure efficient processing, please duplicate the coding in the subject line.

Ms. Marcy Martin
March 23, 2026
Page 2

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7661, or Pauline Martins at ext. 8039).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive, flowing style.

YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

bfed:2027bgt:260318afn01:kes

cc: Mayor Richard T. Bissen, Jr.
Budget Director

BFED Committee

From: BFED Committee
Sent: Monday, March 23, 2026 6:14 PM
To: 'Marcy Martin'
Cc: 'Maria Zielinski'; 'Stacey Vinoray'; 'finance'; Michelle Santos; Zeke Kalua; Lesley Milner
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-08)
Attachments: 260318afn01 (FN-08).pdf

Importance: High

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director




DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

March 30, 2026

Ms. Lesley Milner 
Budget Director, County of Maui
200 South High Street
Wailuku, Hawaii 96793

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL


Mayor 3-31-26
Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair
and Members of the Budget, Finance, and Economic Development Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

SUBJECT: FISCAL YEAR 2027 BUDGET COUNTY OF MAUI (BFED-1)
(FN-08)

This transmittal is in response to your letter dated March 23, 2026, requesting a report, in table format, for tax years 2022 through 2025, and preliminary 2026, grouped by residency area and by tax classification, with residency status identifying whether owners are Hawai'i residents or from out-of-state, showing:

- The total number of parcels.
- The number of parcels that increased, decreased, or remained unchanged in assessed value from the prior year; and

- The number of parcels with increases or decreases greater than \$100,000 in assessed value from the prior year.

Response: Please see attached table and chart.

The Real Property Assessment Division (RPAD) could not provide residency status other than parcels being in the owner-occupied tax classification as this data is not collected. The RPAD did not consider mailing address in the table as an indicator of where the owner resides. There are 74,501 taxable parcels. However, there are significantly more owners and addresses. If the counts were provided by address, the data on valuation would be unreliable as the parcels with more than one mailing address would skew the statistics.

At this time, the RPAD could not provide six years of data as they are preparing for the April 17 certification and cannot meet the March 30 due date. Instead, the RPAD has provided page 7 from Selected Real Property Statistics for Budget Consideration FY 2025-2026 which shows a ten-year assessment history by tax classification. As this chart shows, over the past ten years, sales prices increased year over year. For the 2026 assessment period ending June 30, 2025, gross and net taxable assessed total values changed little from the prior year. Further, assessment decreases surpassed assessment increases. As the attached table shows, 68% of parcels had no change in assessment or an assessment change of less than +/- \$100,000. If after certification it is determined that six years of data is needed, the RPAD can provide the charts by May 15, 2026.

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

Assessment Year 2026

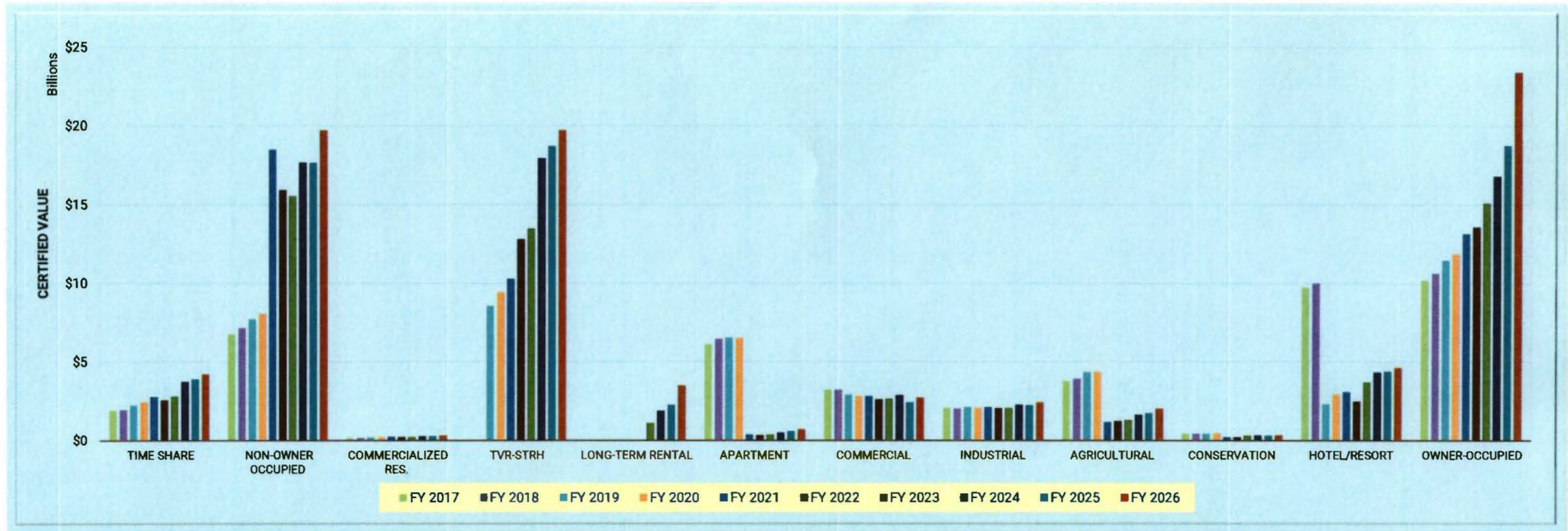
Council District	Tax Classification	Net Taxable 2026 Value INCREASED more than \$100,000	Net Taxable 2026 Value DECREASED more than \$100,000	Parcels With No Change in Value	Parcels with a change in value less than +/- \$100,000 but not no change in value	Total Number of Parcels
HANA	Non-owner occupied	65	74	27	260	426
	Commercial	3	2	4	10	19
	Agricultural	57	226	297	296	876
	Conservation	12	35	155	171	373
	Hotel	2	-	-	64	66
	Owner-occupied	19	38	41	224	322
	Commercialized Res	-	1	-	8	9
	TVR-STRH	1	2	19	21	43
	Long-Term Rental	2	2	-	27	31
	Total		161	380	543	1,081
KIHEI-MAKENA	Time Share	4	14	-	306	324
	Non-owner occupied	476	1,143	323	1,532	3,474
	Apartment	16	100	71	23	210
	Commercial	35	9	59	294	397
	Industrial	23	-	37	12	72
	Agricultural	63	15	137	24	239
	Conservation	10	1	55	35	101
	Hotel	64	-	224	14	302
	Owner-occupied	197	2,091	133	2,832	5,253
	Commercialized Res	1	26	1	28	56
TVR-STRH	309	730	16	5,343	6,398	
Long-Term Rental	28	454	2	733	1,217	
Total		1,228	4,583	1,068	11,178	18,043
LANAI	Non-owner occupied	161	17	46	510	734
	Apartment	3	-	3	-	6
	Commercial	5	3	21	19	48
	Industrial	5	-	2	3	10
	Agricultural	7	-	68	-	75
	Conservation	6	-	12	32	50
	Hotel	2	-	-	-	2
	Owner-occupied	105	6	9	384	504
	Commercialized Res	1	-	-	-	1
	TVR-STRH	5	-	-	9	14
Long-Term Rental	4	1	3	19	27	
Total		304	27	164	978	1,471
MOLOKAI	Time Share	-	3	-	4	7
	Non-owner occupied	112	182	403	1,069	1,766
	Apartment	-	-	4	4	8
	Commercial	4	3	68	48	123
	Industrial	1	-	24	6	31
	Agricultural	22	22	1,198	180	1,422
	Conservation	-	19	356	34	409
	Hotel	-	-	11	2	13
	Owner-occupied	20	122	433	696	1,271
	Commercialized Res	-	1	-	-	1
TVR-STRH	10	343	1	193	547	
Long-Term Rental	6	24	5	106	141	
Total		175	719	2,503	2,342	5,739

Assessment Year 2026

Council District	Tax Classification	Net Taxable 2026 Value INCREASED more than \$100,000	Net Taxable 2026 Value DECREASED more than \$100,000	Parcels With No Change in Value	Parcels with a change in value less than +/- \$100,000 but not no change in value	Total Number of Parcels	
MAKAWAO-PUKALANI-KULA	Non-owner occupied	602	164	69	914	1,749	
	Apartment	2	-	5	1	8	
	Commercial	26	3	10	87	126	
	Industrial	2	-	-	2	4	
	Agricultural	165	44	517	219	945	
	Conservation	1	2	28	8	39	
	Hotel	1	-	-	1	2	
	Owner-occupied	1,551	627	205	3,070	5,453	
	Commercialized Res	5	3	-	12	20	
	TVR-STRH	5	2	-	7	14	
	Long-Term Rental	219	96	2	397	714	
	Total		2,579	941	836	4,718	9,074
	PAIA-HAIKU	Non-owner occupied	168	273	84	546	1,071
		Commercial	9	2	5	47	63
Industrial		4	-	3	3	10	
Agricultural		35	98	729	159	1,021	
Conservation		-	16	85	38	139	
Owner-occupied		196	780	80	1,353	2,409	
Commercialized Res		1	18	-	17	36	
TVR-STRH		30	13	-	45	88	
Long-Term Rental		18	70	1	220	309	
Total			461	1,270	987	2,428	5,146
WAILUKU KAHULUI	Non-owner occupied	529	610	298	1,682	3,119	
	Apartment	3	10	21	22	56	
	Commercial	75	14	238	709	1,036	
	Industrial	124	3	206	325	658	
	Agricultural	16	46	343	84	489	
	Conservation	1	3	119	14	137	
	Hotel	4	-	-	-	4	
	Owner-occupied	705	1,852	651	7,264	10,472	
	Commercialized Res	5	-	-	4	9	
	TVR-STRH	3	3	2	14	22	
	Long-Term Rental	91	272	9	894	1,266	
	Total		1,556	2,813	1,887	11,012	17,268
	WEST MAUI	Time Share	386	190	-	1,540	2,116
Non-owner occupied		1,010	382	274	510	2,176	
Apartment		3	199	5	211	418	
Commercial		45	3	69	170	287	
Industrial		13	-	8	19	40	
Agricultural		245	21	179	323	768	
Conservation		2	4	91	68	165	
Hotel		78	4	6	25	113	
Owner-occupied		1,190	517	113	921	2,741	
Commercialized Res		6	1	-	5	12	
TVR-STRH		888	1,323	8	3,900	6,119	
Long-Term Rental		154	244	1	241	640	
Total			4,020	2,888	754	7,933	15,595
TOTAL			10,482	13,621	6,732	41,666	74,501
PERCENT		14%	18%	12%	56%	100%	



CERTIFIED VALUE BY CLASS HISTORY FISCAL YEARS 2017 - 2026



CLASSIFICATION	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
TIME SHARE	\$ 1,896,669,100	\$ 1,943,560,650	\$ 2,242,683,630	\$ 2,441,153,020	\$ 2,768,775,935	\$ 2,578,459,245	\$ 2,812,982,050	\$ 3,745,183,000	\$ 3,905,410,955	\$ 4,202,362,000
NON-OWNER OCCUPIED	6,759,362,000	7,153,680,950	7,721,679,610	8,061,545,620	18,497,670,230	15,930,313,725	15,536,933,345	17,674,366,645	17,664,372,655	19,709,983,430
COMMERCIALIZED RES.	163,441,300	172,476,200	197,032,150	207,502,300	241,936,450	238,270,000	231,435,385	286,817,400	286,823,300	315,851,925
TVR-STRH	N/A	N/A	8,565,108,215	9,436,248,730	10,279,134,785	12,791,760,050	13,455,886,320	17,931,358,860	18,696,743,965	19,725,277,065
LONG-TERM RENTAL	N/A	N/A	N/A	N/A	N/A	N/A	1,110,522,900	1,901,523,235	2,261,799,755	3,487,698,245
APARTMENT	6,134,055,500	6,443,531,350	6,544,441,815	6,503,521,690	373,360,700	355,348,075	377,821,700	516,862,650	595,055,010	720,171,325
COMMERCIAL	3,224,554,150	3,233,112,400	2,911,448,390	2,832,416,130	2,830,069,400	2,633,773,215	2,669,120,310	2,890,933,600	2,419,886,030	2,722,903,800
INDUSTRIAL	2,053,224,200	2,026,783,950	2,132,863,105	2,083,169,505	2,129,757,285	2,067,233,870	2,074,671,050	2,282,246,565	2,240,512,595	2,425,696,900
AGRICULTURAL	3,772,116,600	3,924,966,700	4,330,328,125	4,357,942,275	1,187,254,385	1,241,742,605	1,310,191,545	1,643,754,345	1,742,186,795	2,025,402,205
CONSERVATION	424,470,850	427,198,400	438,828,200	457,633,225	225,172,315	216,742,210	312,645,700	322,875,180	317,375,505	343,329,550
HOTEL/RESORT	9,745,147,700	10,009,936,150	2,309,315,360	2,934,708,550	3,091,738,195	2,492,609,825	3,704,721,530	4,345,298,900	4,383,911,250	4,631,269,245
OWNER-OCCUPIED	10,190,495,300	10,628,944,800	11,454,863,300	11,852,614,330	13,134,121,785	13,568,904,410	15,102,918,725	16,800,843,840	18,754,560,210	23,418,112,540
TOTALS	\$ 44,363,536,700	\$ 45,964,191,550	\$ 48,848,591,900	\$ 51,168,455,375	\$ 54,758,991,465	\$ 54,115,157,230	\$ 58,699,850,560	\$ 70,342,064,220	\$ 73,268,638,025	\$ 83,728,058,230

BFED Committee

From: Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>
Sent: Tuesday, March 31, 2026 4:19 PM
To: BFED Committee
Cc: Lesley J. Milner; Marcy L. Martin; Maria E. Zielinski; Marci M. Sato; Mary Grace Joy A. Andam; Stacey M. Vinoray
Subject: (BFED-1)(FN-08)
Attachments: (BFED-1)(FN-08).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Janina Agapay

County of Maui | Budget Office

Phone: (808) 270-7836

Email: Janina.E.Agapay@co.maui.hi.us