

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  
[www.MauiCounty.gov](http://www.MauiCounty.gov)

October 23, 2025

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

APPROVED FOR TRANSMITTAL

 10.23.25  
Signature  
Mayor  
Date

For Transmittal to:

Honorable Alice L. Lee, Chair  
and Members of the Special Committee on Real Property Tax Reform  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

**SUBJECT: BILL 143 (2025), TO ESTABLISH THE VACANT  
RESIDENTIAL REAL PROPERTY TAX CLASSIFICATION  
(RPTR-8); and**

**BILL 144 (2025), EXTENDING MAUI WILDFIRES REAL  
PROPERTY TAX RELIEF (RPTR-9)**

Pursuant to your letter dated October 17, 2025, regarding the above-referenced matter, requesting the number of parcels and the total and median assessed values of the following, by community plan area and further broken down by community, to include Kā'anapali, Kapalua, Kīhei, Makena, Maui Meadows, Olowalu, Waiehu, and Wailea, please see responses below:

- a. Properties classified as Apartment.

*Response: Please see attached spreadsheet.*

- b. Vacant land classified as Apartment.

*Response: Please see attached spreadsheet.*

*Honorable Alice L. Lee, Chair  
and Members of the Special Committee on Real Property Tax Reform  
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c. Vacant land zoned as Apartment.

*Response: Please see attached spreadsheet.*

d. Parcels within the Lahaina Historic District.

*Response: The Real Property Assessment Division does not collect this data.*

e. Properties within the Special Management Area.

*Response: Please see attached spreadsheet.*

f. Properties classified as Commercial.

*Response: Please see attached spreadsheet.*

g. Properties classified as Industrial.

*Response: Please see attached spreadsheet.*

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

Attachment

mm:em:ks

Attachment to Finance Response letter dated 10/23/2025

NO. OF PARCELS, TOTAL AND MEDIAN ASSESSED VALUES

For R PTR-8 and R PTR-9

Community Plan Area	Properties Classified as Apartment			Vacant Land Classified as Apartment			Vacant Land Zoned as Apartment			Parcels within the Special Management Area			Properties Classified as Commercial			Properties Classified as Industrial		
	# Parcels	Total Value	Median	# Parcels	Total Value	Median	# Parcels	Total Value	Median	# Parcels	Total Value	Median	# Parcels	Total Value	Median	# Parcels	Total Value	Median
Hana										1,417	658,247,100	315,600	12	7,048,100	58,200			
Kihei-Makena	196	588,468,400	320,400	67	244,521,200	85,000	128	167,795,600	378,800	15,794	29,825,313,800	1,132,250	388	870,627,400	462,700	68	356,308,300	2,677,550
Kihei	173	400,018,700	320,400	48	95,731,600	78,700	46	40,406,900	78,700	326	618,499,700	849,100	4	5,742,100	1,710,000	68	356,308,300	2,677,550
Makena	6	53,140,200	5,367,800	6	53,140,200	5,367,800	2	16,142,000	807,100	161	1,920,000,000	11,244,500	5	22,774,100	2,248,400			
Maui Meadows																		
Wailea	17	135,309,500	5,340,300	13	95,649,400	3,018,000	12	74,409,900	3,430,750	271	1,221,042,700	53,700	25	470,150,600	12,468,400			
Lanai	6	64,372,900	9,112,750	2	9,715,500	4,857,750				108	499,938,300	847,300	44	62,901,800	585,550	7	28,620,000	5,439,700
Molokai	5	1,533,700	263,100	4	1,321,200	306,950	1	654,700	654,700	2,681	822,617,100	237,500	117	51,359,900	233,100	30	14,544,100	257,200
Makawao-Pukalani-Kula	7	30,542,300	4,602,000	2	4,602,100	2,301,050	2	5,939,100	2,969,550	10	2,736,800	71,700	106	140,853,800	875,450	2	4,679,000	2,339,500
Paia-Haiku										1,516	1,912,299,400	973,850	57	129,170,200	1,820,500	10	31,587,000	1,020,600
Wailuku-Kahului	55	295,556,800	1,714,000	5	6,783,800	960,000	2	1,283,200	641,600	2,029	2,368,931,300	420,800	1,037	1,256,907,700	345,100	655	1,971,251,000	1,440,800
Waiehu	2	6,406,800	3,203,400															
West Maui <sup>1</sup>	415	203,932,700	343,800	4	5,887,400	1,340,350	40	16,129,700	100	11,006	18,026,166,500	1,045,300	248	483,987,700	366,350	35	204,973,700	1,998,000
Kapalua	5	11,323,300	2,430,600	3	5,637,300	2,430,600	5	14,597,800	2,430,600	1,177	3,270,000,000	1,651,600	15	67,545,800	2,035,500	1	1,835,800	1,835,800
Kaanapali	410	192,609,400	343,800	1	250,100	250,100	35	1,531,900	100	9,750	14,575,561,100	975,800	121	356,958,800	68,800	5	9,092,200	1,334,700
Olowalu										58	104,818,900	494,150	1	948,300	948,300			
	686	1,190,813,600	19,559,450	84	272,831,200	9,851,100	173	191,802,300	4,644,750	34,561	54,116,250,300	5,044,300	2,009	3,002,856,600	4,746,950	807	2,611,963,100	15,173,350

FOOTNOTE

1. West Maui values do not include parcels in the DESTROYED and REENTRY zones, which had their assessed values zeroed.

## RPTR Committee

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**From:** Michelle L. Santos <Michelle.Santos@co.maui.hi.us>  
**Sent:** Thursday, October 23, 2025 2:30 PM  
**To:** RPTR Committee  
**Cc:** finance; Cynthia E. Sasada; Didi A. Hamai; Erin A. Wade; Josiah K. Nishita; Kelii P. Nahooikaika  
**Subject:** MT#1127 BILL 143 AND BILL 144  
**Attachments:** MT#11271-RPTR Committee.pdf