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

September 4, 2025

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

Dear Ms. Martin:

**SUBJECT: BILL 111 (2025), ON THE CIRCUIT BREAKER TAX
CREDIT (RPTR-3)**

The Council's Special Committee on Real Property Tax Reform is in receipt of Bill 111 (2025).

May I please request your response to the following:

1. Related to the program scope and impact:
 - a. What is the total value of circuit breaker tax credits provided in calendar year 2025?
 - b. What is the average annual value of circuit breaker tax credits over the past five years?
 - c. How many homeowners are receiving the circuit breaker tax credit in calendar year 2025?
 - d. On average, how many new applicants qualify for the circuit breaker tax credit each year?
2. How will the Department confirm the accuracy of affidavit submissions and will audits or spot checks be conducted? Please explain.

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3. What types of outreach has the Department planned to ensure qualifying homeowners are aware of the affidavit form option?

May I further request you transmit your response to rpitr.committee@mauicounty.us by **September 11, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, or Maria Leon at ext. 7866).

Sincerely,

A handwritten signature in black ink, appearing to read "Alice L. Lee", written in a cursive style.

ALICE L. LEE, Chair
Special Committee on Real Property Tax
Reform

rpitr:ltr:003afn01:kes

cc: Mayor Richard T. Bissen, Jr.