

ORDINANCE NO. _____

BILL NO. 91 (2023)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, ON A REAL PROPERTY TAX EXEMPTION FOR PROPERTIES DESTROYED OR DAMAGED BY NATURAL DISASTERS

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

SECTION 1. This Ordinance's purpose is to exempt properties destroyed or damaged by a natural disaster on or after August 8, 2023, from real property taxation.

On August 16, 2023, Mayor Richard T. Bissen, Jr. announced that fiscal year 2024 real property taxes will be waived for improved properties "completely destroyed" during the August 2023 wildfires.

A number of properties are still standing but are uninhabitable because of major exterior or interior damage caused by the fires.

The Council finds that both damaged and destroyed properties should be temporarily exempt from real property tax.

SECTION 2. Chapter 3.48, Maui County Code, is amended by adding a new section to read as follows:

"3.48.452 Exemption for properties damaged or destroyed by natural disasters. A. Property that was destroyed or made uninhabitable by damage from a wildfire or other natural disaster on or after August 8, 2023, is exempt from real property taxes, delinquent taxes, and penalties for one year beginning July 1, 2024, subject to this section's standards.

B. For a property to be exempt, the following criteria must be met:

1. The property is recorded as uninhabitable in the County tax records in the tax year requested for exemption.

2. The applicant is the property owner as shown on County tax records as of the date of the natural disaster.

3. An application must be submitted on forms provided or approved by the department and made available to the taxpayer by the director. The application must include documents verifying ownership of the real property and must be filed with, and approved by the director by June 30, 2024.

C. The exemption may be extended for an additional tax year if a qualified property is determined to remain uninhabitable by the director.”

SECTION 3. This Ordinance takes effect on approval.

paf:jpp:23-260a

INTRODUCED BY:

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

ALICE L. LEE