

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
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December 23, 2025

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

APPROVED FOR TRANSMITTAL

Richard T. Bissen, Jr.
Mayor
12-24-25
Date

For Transmittal to:

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

Dear Chair Lee:

SUBJECT: BILL 181 (2025), INCREASING THE AMOUNT OF THE HOME AND LONG-TERM RENTAL EXEMPTIONS FROM REAL PROPERTY TAX (RPTR-17)

Pursuant to your letter dated December 15, 2025, regarding the above-referenced matter, please see responses below::

1. The estimated change in real property tax revenues associated with the proposed increase of \$100,000 in the homeowner exemption.

Response: Utilizing 2025-2026 tax rates and certified values, the proposed \$100,000 home exemption increase is projected to lower real property tax revenues by \$4,919,184.

2. The number of parcels projected to be affected by the proposed exemption increase.

Response: The projected number of parcels affected by the proposed exemption increase is 25,063.

Honorable Alice L. Lee, Chair
and Members of the Special Committee on Real Property Tax Reform
December 23, 2025
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Should you have any questions, please feel free to contact me or Deputy
Director Maria Zielinski at extension 7722.

Sincerely,

A handwritten signature in black ink, appearing to read 'Marcy Martin', with a stylized flourish extending to the right.

MARCY MARTIN
Director of Finance

mm:ks:cf