ORDINANCE	E NO	
BILL NO.	77	(2024)

A BILL FOR AN ORDINANCE TO UPDATE THE REAL PROPERTY TAX CLASSIFICATIONS FOR PARK ASSESSMENTS, AS REFERENCED IN SECTION 18.16.320, MAUI COUNTY CODE

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

SECTION 1. By Ordinance 3766 (2011), Real Property Tax classifications in Section 3.48.305, Maui County Code, were amended. "Improved residential" and "unimproved residential" were replaced with "residential". The ordinance's SECTION 3 amended Code Section 18.16.320(C) on park assessments for consistency with Section 3.48.305, but the online version of the Code does not reflect the change.

Since Ordinance 3766's enactment, Code Section 3.48.305 was further amended to remove the "residential" and "homeowner" classifications (Ordinance 5020 (2019)). Two classifications appear to have been inserted in their place—"non-owner-occupied" and "owner-occupied."

This Ordinance's purpose is to bring consistency to the Real Property Tax classifications referenced in the calculation of the park assessment.

- SECTION 2. Section 18.16.320, Maui County Code, is amended by amending Subsection C to read as follows:
 - "C. In-lieu Payment and Dedication. In lieu of providing land in perpetuity or dedicating land, the director of parks and recreation [shall] must require the subdivider to:

- 1. Pay to the County a sum of money equal to the number of square feet that would have been required by subsection (B)(2)(c) of this section, multiplied by the average of the following values, determined at subdivision approval, [in accordance with] <u>under</u> the most recent certified assessment for real property tax purposes in the respective community plan area where the subdivision is located:
 - a. The average value per square foot of lands classified as [residential;] non-owner-occupied; and
 - b. The average value per square foot of lands classified as apartment.
- 2. Combine the payment of money with land to be provided or dedicated, as required by subsection (B)(2)(c) of this section; or
- 3. Provide improvement to parks and playgrounds in the community plan area where the subdivision is located. The value of [such] the improvements [shall] must be at least equal to the sum of money required to be paid [pursuant to] under this section. The estimate for the cost of the improvements provided [shall] must be based upon cost estimates certified by an engineer licensed to practice in the State of Hawaii. For subdivisions [which] that qualify as affordable housing or residential workforce housing projects [pursuant to] under chapter 2.96 of this code, this park assessment fee [shall] may be deferred for either one year from the date of final subdivision approval or until fifty per cent of the dwelling units of the affordable housing project are sold or rented, whichever occurs first."

SECTION 3. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 4. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:

Department of the Corporation Counsel County of Maui

paf:cmn:24-091a

INTRODUCED BY:

ALICE L. LEE