

# REQUEST FOR LEGAL SERVICES

**Date:** May 18, 2026  
**From:** Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee

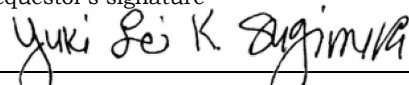
TRANSMITTAL

**Memo to:** DEPARTMENT OF THE CORPORATION COUNSEL  
Attention: Kristie M. Wrigglesworth, Esq.

**Subject:** FD2 VERSION OF RESOLUTION 26-69, REAL PROPERTY TAX RATES (BFED-1)  
(CC-08)

**Background Data:** Please see the attached revised resolution. Please submit your response to bfed.committee@mauicounty.us with a reference to BFED-1.

**Work Requested:**  FOR APPROVAL AS TO FORM AND LEGALITY  
 OTHER:

Requestor's signature  Yuki Lei K. Sugimura, Chair	Contact Person <u>Kirsten Szabo or James Krueger</u> (Telephone Extension: <u>7662 or 7761, respectively</u> )
---	--

ROUTINE (WITHIN 15 WORKING DAYS)       RUSH (WITHIN 5 WORKING DAYS)  
 PRIORITY (WITHIN 10 WORKING DAYS)       URGENT (WITHIN 3 WORKING DAYS)

SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): \_\_\_\_\_  
REASON: \_\_\_\_\_

## FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO:	ASSIGNMENT NO.	BY:
--------------	----------------	-----

TO REQUESTOR:  APPROVED  DISAPPROVED  OTHER (SEE COMMENTS BELOW)  
 RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DEPARTMENT OF THE CORPORATION COUNSEL

Date \_\_\_\_\_

By \_\_\_\_\_

(Rev. 7/03)

bfed:2027bgt:260518acc01:clm

Attachment

# Resolution

## No. 26-69, FD2

### ADOPTING THE REAL PROPERTY TAX RATES FOR THE COUNTY OF MAUI, EFFECTIVE JULY 1, 2026

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2026, are as follows:

<b>CLASSIFICATION (and property valuation, if applicable)</b>	<b>TAX RATES</b>
A. Owner-occupied	
Tier 1: up to \$1,500,000	\$1.65
Tier 2: \$1,500,001 to \$4,500,000	\$1.80
Tier 3: more than \$4,500,000	\$5.00
B. Non-owner-occupied	
Tier 1: up to \$1,000,000	\$6.25
Tier 2: \$1,000,001 to \$2,500,000	\$9.00
Tier 3: more than \$2,500,000	\$17.00
C. Apartment	\$3.50
D. Hotel and resort	\$11.80
E. Time share	\$14.90
F. TVR-STRH	
Tier 1: up to \$900,000	\$13.00
Tier 2: \$900,001 to \$3,000,000	\$15.00
Tier 3: more than \$3,000,000	\$17.00
G. Long-term rental	
Tier 1: up to \$1,500,000	\$2.90
Tier 2: \$1,500,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.50
H. Agricultural	\$5.74

**Resolution No. 26-69, FD2**

I. Conservation	\$6.43
J. Commercial	\$6.05
K. Industrial	\$7.05
L. Commercialized residential	
Tier 1: up to \$1,500,000	\$2.25
Tier 2: \$1,500,001 to \$3,000,000	\$3.50
Tier 3: more than \$3,000,000	\$10.00

2. That certified copies of this Resolution be transmitted to the Mayor and the Director of Finance.

APPROVED AS TO FORM AND LEGALITY:

---

KRISTIE M. WRIGGLESWORTH  
Department of the Corporation Counsel  
County of Maui

bfed:2027bgt:rprates:260518 RPT Rates Reso FY27:clm

## BFED Committee

---

**From:** BFED Committee  
**Sent:** Monday, May 18, 2026 9:43 PM  
**To:** 'CorpCounselRFLS@co.maui.hi.us'  
**Cc:** 'Kristie.Wrigglesworth@co.maui.hi.us'  
**Subject:** PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (CC-8)  
**Attachments:** Correspondence to Corporation Counsel 05-18-2026 (CC-08).pdf

**Importance:** High

# REQUEST FOR LEGAL SERVICES

**RECEIVED**

By Corporation Counsel at 7:43 am, May 19, 2026

**Date:** May 18, 2026  
**From:** Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee

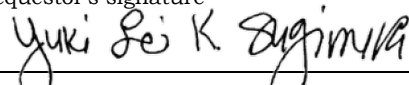
TRANSMITTAL  
**Memo to:**

**DEPARTMENT OF THE CORPORATION COUNSEL**  
**Attention: Kristie M. Wrigglesworth, Esq.**

**Subject: FD2 VERSION OF RESOLUTION 26-69, REAL PROPERTY TAX RATES** (BFED-1)  
(CC-08)

**Background Data:** Please see the attached revised resolution. Please submit your response to bfed.committee@mauicounty.us with a reference to BFED-1.

**Work Requested:**  FOR APPROVAL AS TO FORM AND LEGALITY  
 OTHER:

Requestor's signature  Yuki Lei K. Sugimura, Chair	Contact Person <u>Kirsten Szabo or James Krueger</u> (Telephone Extension: <u>7662 or 7761, respectively</u> )
---	--

ROUTINE (WITHIN 15 WORKING DAYS)       RUSH (WITHIN 5 WORKING DAYS)  
 PRIORITY (WITHIN 10 WORKING DAYS)       URGENT (WITHIN 3 WORKING DAYS)

SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): \_\_\_\_\_  
REASON: \_\_\_\_\_

**FOR CORPORATION COUNSEL'S RESPONSE**


ASSIGNED TO: KMW	ASSIGNMENT NO. 2025-0169	BY: maa
------------------	--------------------------	---------

TO REQUESTOR:  APPROVED  DISAPPROVED  OTHER (SEE COMMENTS BELOW)  
 RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DEPARTMENT OF THE CORPORATION COUNSEL

Date 05/19/2026

By  \_\_\_\_\_  
(Rev. 7/03)

bfed:2027bgt:260518acc01:clm

Attachment

# Resolution

## No. 26-69, FD2

### ADOPTING THE REAL PROPERTY TAX RATES FOR THE COUNTY OF MAUI, EFFECTIVE JULY 1, 2026

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2026, are as follows:

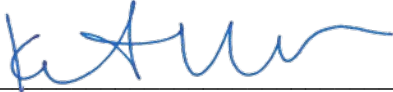
<b>CLASSIFICATION (and property valuation, if applicable)</b>	<b>TAX RATES</b>
A. Owner-occupied	
Tier 1: up to \$1,500,000	\$1.65
Tier 2: \$1,500,001 to \$4,500,000	\$1.80
Tier 3: more than \$4,500,000	\$5.00
B. Non-owner-occupied	
Tier 1: up to \$1,000,000	\$6.25
Tier 2: \$1,000,001 to \$2,500,000	\$9.00
Tier 3: more than \$2,500,000	\$17.00
C. Apartment	\$3.50
D. Hotel and resort	\$11.80
E. Time share	\$14.90
F. TVR-STRH	
Tier 1: up to \$900,000	\$13.00
Tier 2: \$900,001 to \$3,000,000	\$15.00
Tier 3: more than \$3,000,000	\$17.00
G. Long-term rental	
Tier 1: up to \$1,500,000	\$2.90
Tier 2: \$1,500,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.50
H. Agricultural	\$5.74

**Resolution No. 26-69, FD2**

I. Conservation	\$6.43
J. Commercial	\$6.05
K. Industrial	\$7.05
L. Commercialized residential	
Tier 1: up to \$1,500,000	\$2.25
Tier 2: \$1,500,001 to \$3,000,000	\$3.50
Tier 3: more than \$3,000,000	\$10.00

2. That certified copies of this Resolution be transmitted to the Mayor and the Director of Finance.

APPROVED AS TO FORM AND LEGALITY:



KRISTIE M. WRIGGLESWORTH  
Department of the Corporation Counsel  
County of Maui

bfed:2027bgt:rprrates:260518 RPT Rates Reso FY27:clm

## BFED Committee

---

**From:** Kristie M. Wrigglesworth <Kristie.Wrigglesworth@co.maui.hi.us>  
**Sent:** Tuesday, May 19, 2026 6:29 PM  
**To:** BFED Committee  
**Cc:** Melody A. Andrion  
**Subject:** BFED-1 CC-08 (2025-0169) Closing  
**Attachments:** BFED-1 CC-08 2026-05-19 Reso 26-69, FD2 RPT Rates RAFL\_Closing.PDF

Aloha BFED Committee,

See the attached approved FY27 Real Property Tax Rates (BFED-1) (CC-08).

Mahalo,

Kristie Wrigglesworth  
Deputy Corporation Counsel  
Department of the Corporation Counsel  
County of Maui  
200 So. High Street, 3<sup>rd</sup> Floor  
Wailuku, HI 96793  
Office (808) 270-7588  
[Kristie.Wrigglesworth@co.maui.hi.us](mailto:Kristie.Wrigglesworth@co.maui.hi.us)

This message is covered by the Electronic Communications Privacy Act, Title 18, United States Code, 2510-2521. This e-mail and any attached files are deemed privileged and confidential, and are intended solely for the use of the individual(s) or entity to whom this e-mail is addressed. If you are not one of the named recipient(s) or believe that you have received this message in error, please delete this e-mail and any attached files from all locations in your computer, server, network, etc. and notify the sender IMMEDIATELY at (808) 270-7588. Any other re-creation, dissemination, forwarding or copying of this e-mail and any attached files is strictly prohibited and may be unlawful. Receipt to anyone other than the named recipient(s) is not a waiver of any attorney-client, work product, or other applicable privilege. E-mail is an informal method of communication and is subject to possible data corruption, either accidentally or intentionally. Therefore, it is normally inappropriate to rely on legal advice contained in an e-mail without obtaining further confirmation of said advice.