

# REQUEST FOR LEGAL SERVICES

**Date:** April 30, 2024  
**From:** Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee

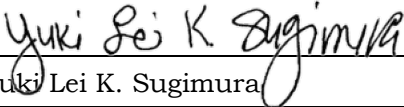
TRANSMITTAL  
**Memo to:**

**DEPARTMENT OF THE CORPORATION COUNSEL**  
**Attention: Kristina Toshikiyo, Esq.**

**Subject: FISCAL YEAR 2025 BUDGET – PROPOSED REAL PROPERTY TAX RATES** (BFED-1)  
(CC-14)

**Background Data:** Please see attached resolution. Please submit the 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	Contact Person <u>James Krueger or Kasie Apo Takayama</u> (Telephone Extension: <u>7761 or 7665, respectively</u> )
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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): May 1, 2024, by 9:00 a.m.  
REASON: To submit to the Office of the County Clerk for posting by May 1, 2024, at 12:00 p.m.

## FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO:	ASSIGNMENT NO.	BY:
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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:2025bgt:240430acc02:jgk

Attachment

# Resolution

No. \_\_\_\_\_

ADOPTING THE REAL PROPERTY TAX RATES  
FOR THE COUNTY OF MAUI,  
EFFECTIVE JULY 1, 2024

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, 2024, are proposed as follows:

<b>CLASSIFICATION (and property valuation, if applicable)</b>	<b>RANGE OF TAX RATES</b>
A. Owner-occupied	
Tier 1: up to \$1,000,000	\$1.80
Tier 2: \$1,000,001 to \$3,000,000	\$2.00
Tier 3: more than \$3,000,000	\$3.25
B. Non-owner-occupied	
Tier 1: up to \$1,000,000	\$5.87
Tier 2: \$1,000,001 to \$3,000,000	\$8.50
Tier 3: more than \$3,000,000	\$14.00
C. Apartment	\$3.50
D. Hotel and resort	\$11.75
E. Time share	\$14.60
F. TVR-STRH	
Tier 1: up to \$1,000,000	\$12.50
Tier 2: \$1,000,001 to \$3,000,000	\$13.50
Tier 3: more than \$3,000,000	\$15.00
G. Long-term rental	
Tier 1: up to \$1,000,000	\$3.00
Tier 2: \$1,000,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.00

**Resolution No. \_\_\_\_\_**

H. Agricultural	\$5.74
I. Conservation	\$6.43
J. Commercial	\$6.05
K. Industrial	\$7.05
L. Commercialized residential	
Tier 1: up to \$1,000,000	\$4.00
Tier 2: \$1,000,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.00

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

APPROVED AS TO FORM AND LEGALITY:

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Deputy Corporation Counsel  
County of Maui

bfed:2025bgt:rprrates:rprratesreso(FY25)

## BFED Committee

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**From:** BFED Committee  
**Sent:** Wednesday, May 1, 2024 8:37 AM  
**To:** CorpCounselRFLS@co.maui.hi.us  
**Cc:** Kristina.C.Toshikiyo@co.maui.hi.us  
**Subject:** OCS - BFED, FISCAL YEAR ("FY") 2025 BUDGET (BFED-1) (CC-14); reply by 05/01/2024  
**Attachments:** (CC-14) Correspondence to Corporation Counsel 04-30-2024.pdf

**Importance:** High

# REQUEST FOR LEGAL SERVICES

**RECEIVED**

By Corporation Counsel at 8:52 am, May 01, 2024

**Date:** April 30, 2024  
**From:** Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee

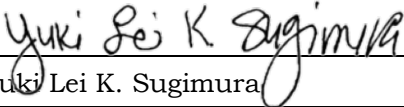
TRANSMITTAL  
**Memo to:**

**DEPARTMENT OF THE CORPORATION COUNSEL**  
**Attention: Kristina Toshikiyo, Esq.**

**Subject: FISCAL YEAR 2025 BUDGET – PROPOSED REAL PROPERTY TAX RATES** (BFED-1)  
(CC-14)

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

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Requestor's signature  Yuki Lei K. Sugimura	Contact Person <u>James Krueger or Kasie Apo Takayama</u> (Telephone Extension: <u>7761 or 7665, respectively</u> )
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REASON: To submit to the Office of the County Clerk for posting by May 1, 2024, at 12:00 p.m.

**FOR CORPORATION COUNSEL'S RESPONSE**

ASSIGNED TO: KCT	ASSIGNMENT NO. 2023-0087	BY: maa
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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 5/1/24

By  (Rev. 7/03)

bfed:2025bgt:240430acc02:jgk

Attachment

# Resolution

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APPROVED AS TO FORM AND LEGALITY:



Deputy Corporation Counsel  
County of Maui

bfed:2025bgt:rprates:rpratesreso(FY25)

## BFED Committee

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**From:** Kristina Toshikiyo <Kristina.C.Toshikiyo@co.maui.hi.us>  
**Sent:** Wednesday, May 1, 2024 9:53 AM  
**To:** BFED Committee  
**Cc:** Melody Andrion; James G. Krueger  
**Subject:** Transmitting BFED-1 (CC-24)  
**Attachments:** BFED-1 (CC-14) 2024-05-01 RAFL Closing FY25 Budget Proposed Rates.pdf

Aloha,

Please see the attached approved Resolution, thank you!

Kristina

\*\*\*Department of Corporation Counsel emails may contain attorney-client privilege information and should not be forwarded without approval.

Kristina C. Toshikiyo  
Department of the Corporation Counsel  
200 S. High Street  
Wailuku, Hawaii 96793  
Ph: (808) 270-7740  
Fax: (808) 270-7152  
Email:Kristina.C.Toshikiyo@co.maui.hi.us

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