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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

September 4, 2025

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

SUBJECT: **BILL 114 (2025), ON REAL PROPERTY TAX
ASSESSMENTS OF NONTAXABLE PROPERTY**
(RPTR-6)

The Council's Special Committee on Real Property Tax Reform is in receipt of Bill 114 (2025).

May I please request your response to the following:

1. Related to the scope and financial impact:
 - a. How many parcels under Section 207 of the Hawaiian Homes Commission Act would be affected by this bill?
 - b. What is the estimated financial impact of applying the minimum tax requirement?
2. How will the Department apply the eighth-year standard for improvements under this measure?
3. How does this measure improve consistency in applying exemptions and reduce uncertainty? Please explain.

May I further request you transmit your response to rpitr.committee@mauicounty.us by **September 11, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Ms. Marcy Martin
September 4, 2025
Page 2

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, or Maria Leon at ext. 7866).

Sincerely,

A handwritten signature in black ink, appearing to read "Alice L. Lee". The signature is fluid and cursive, with the first name "Alice" and last name "Lee" being the most prominent parts.

ALICE L. LEE, Chair
Special Committee on Real Property Tax
Reform

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cc: Mayor Richard T. Bissen, Jr.