

ORDINANCE NO. _____

BILL NO. 153 (2024)

**A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.415,
MAUI COUNTY CODE, RELATING TO EXEMPTIONS ON PROPERTIES
IMPACTED BY THE AUGUST 2023 WILDFIRES**

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

SECTION 1. This Ordinance's purpose is to further extend the deadline to allow wildfire survivors the option to maintain their exemption from tax year 2024 for a property that was destroyed or made uninhabitable by the August 8, 2023, Maui wildfires.

SECTION 2. Section 3.48.415, Maui County Code, is amended by amending subsection B to read as follows:

"B. Exemptions that were in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, must remain in effect through December 31, [2024,]2026, under the following circumstances:

1. The parcel does not sell in an arm's length transaction[;].

2. The applicant for an exemption under section 3.48.450 does not apply for another exemption on any principal home[;].

3. The applicant for an exemption under section 3.48.475 does not apply for another exemption for a home, as defined in that section[;].

4. The parcel qualified for the exemption between January 1, 2023, and August 8, 2023[;].

5. The exemption is not subject to disallowance under section 3.48.430;

except that a qualifying exemption under section 3.48.450 or 3.48.475 is transferable to another property in the County that is acquired by a deed recorded before January 1, 2025, for the 2025 tax year only, if the applicant makes a request for the transfer by December 31, 2024."

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 Material to be repealed is bracketed.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:



KRISTINA C. TOSHIKO

Deputy Corporation Counsel

Department of the Corporation Counsel

County of Maui

LF2024-0485

2024-10-14 Ord Amd Section 3.48.415.B

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Chris Lee". The signature is written in black ink and is positioned above a horizontal line.

Upon the request of the Mayor.