

Council Chair  
Alice L. Lee

Vice-Chair  
Yuki Lei K. Sugimura

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Nohelani U'u-Hodgins



Director of Council Services  
David M. Raatz, Jr., Esq.

Deputy Director of Council Services  
Richelle K. Kawasaki, Esq.

**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

April 19, 2025

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

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (FN-13)

May I please request you provide the following information regarding the County's practices related to real property tax assessment appeals:

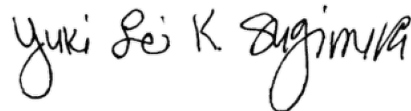
1. The policies and procedures that govern the establishment and use of a reserve for taxpayers who appeal their real property tax assessments.
2. Any applicable provisions of the Maui County Code or Hawai'i Revised Statutes which authorizes the reserve.
3. The methodology used to establish the percentage of real property tax revenues allocated to the reserve, including the date of the most recent review or assessment used to determine the methodology's reasonableness.
4. For each of the past five fiscal years, by classification and in total:
  - a. The dollar amount reserved for real property tax appeals;
  - b. The percentage used for the reserve; and
  - c. The final resolution of the appeal, including the net dollar amount paid, the net dollar amount adjusted, the net amount reserved, and the related percentages.

Ms. Marcy Martin  
April 19, 2025  
Page 2

May I further request that you transmit your response to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by **April 23, 2025**. To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, Jarret Pascual at ext. 7141, Clarissa MacDonald at ext. 7135, or Pauline Martins at ext. 8039).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive, flowing style.

YUKI LEI K. SUGIMURA, Chair  
Budget, Finance, and Economic  
Development Committee

bfed:2026bgt:250418afn01:kes

cc: Mayor Richard T. Bissen, Jr.  
Budget Director  
Deputy Director of Finance

## BFED Committee

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**From:** BFED Committee  
**Sent:** Saturday, April 19, 2025 8:13 PM  
**To:** 'Marcy Martin'  
**Cc:** 'Michelle Santos'; 'Zeke Kalua'; 'Lesley Milner'; kristina.cabbat@co.maui.hi.us;  
'tiare.p.horner@co.maui.hi.us'; 'Janina E. Agapay'; 'Maria Zielinski';  
'Stacey.M.Vinoray@co.maui.hi.us'  
**Subject:** FISCAL YEAR 2026 BUDGET (BFED-1) (FN-13); reply by 4/23/25  
**Attachments:** (FN-13) Correspondence to Director of Finance 04-19-2025.pdf

**RICHARD T. BISSEN, JR.**  
Mayor


**MARCY MARTIN**  
Director

**MARIA E. ZIELINSKI**  
Deputy Director



**DEPARTMENT OF FINANCE**  
COUNTY OF MAUI  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
PHONE: (808) 270-7722  
[www.MauiCounty.gov](http://www.MauiCounty.gov)

April 23, 2025

Ms. Lesley Milner   
Budget Director, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

 4-23-25  
Mayor Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
and Members of the Budget, Finance, and Economic Development Committee  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

**SUBJECT: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-13)**

This transmission is in response your letter dated April 19, 2025, requesting the following information regarding the County's practices related to real property tax assessment appeals:

1. The policies and procedures that govern the establishment and use of a reserve for taxpayers who appeal their real property tax assessments.

*Response: Each month, the Real Property Assessment Division calculates taxes under appeal using a litigated funds report. The calculation is*

*sent to Treasury's Real Property Tax Fee/Collections who reconciles the trust and agency account to the general fund.*

2. Any applicable provisions of the Maui County Code or Hawai'i Revised Statutes which authorizes the reserve.

*Response: Per Maui County Code 3.48.670, 100% of taxes in dispute are placed in a litigated claims account.*

3. The methodology used to establish the percentage of real property tax revenues allocated to the reserve, including the date of the most recent review or assessment used to determine the methodology's reasonableness.

*Response: Per Maui County Code 3.48.670, 100% of taxes in dispute are placed in a litigated claims account.*

4. For each of the past five fiscal years, by classification and in total:

- a. The dollar-amount reserved for real property tax appeals;

*Response: Please refer to page 37 of the Fiscal Year 2025-26 "Selected Real Property Statistics for Budget Consideration" provided to the Council on 4/17/2025 as part of certification. This worksheet is updated monthly and sent to Treasury for reconciliation between the general fund and the litigated funds trust and agency account. Calculations are not made by classification.*

- b. The percentage used for the reserve; and

*Response: Per Maui County Code 3.48.670, 100% of taxes in dispute are placed in a litigated claims account.*

- c. The final resolution of the appeal, including the net dollar amount paid, the net dollar amount adjusted, the net amount reserved, and the related percentages.

*Response: Please see the attached litigated claims report for each year.*

*Honorable Yuki Lei K. Sugimura, Chair  
and Members of the BFED Committee  
April 23, 2025  
Page 3*

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,

A handwritten signature in black ink, appearing to be 'Marcy Martin', with a large loop and a cross-like flourish.

MARCY MARTIN  
Director of Finance

Attachments

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2020										
	HEARING TYPE: Board of Review									
	HEARING STATUS: Closed									
Count: 699	TOTAL	1,034,063,400	666,264,610	367,798,790	0	1,007,366,100	-26,697,300	Appeal Fees	52,350.00	698
	EXEMPT	2,825,000	7,820,000	-4,995,000	0	2,825,000	0	Appeal Fees Refunded	4,725.00	63
	VAL22:	849,896,600	849,896,600	298,608,750	596	922,097,500	72,200,900	Appeals Settled		699
	VAL23:	66,177,090	66,177,090	52,205,310	94	28,439,000	-89,943,400	Total Paid	9,277,884.66	693
	VAL24:	41,379,670	41,379,670	21,579,730	31	54,004,600	-8,954,800	Total Refund	90,064.78	28
	TAXABLE	658,844,610	658,844,610	372,393,790		1,004,541,100	-26,697,300	Refund Issued	90,064.78	28
	TOT TAX	9,523,094.57	6,293,004.77	3,230,089.80		9,204,907.07	-318,187.50	Total -100% Tax on Appe:	3,230,089.80	0
								Appeal Funds	3,222,851.34	689
								Value Reductions	-26,697,300	120
								No Change	0	579
								Value Increases	0	0
	HEARING STATUS: Withdrawn									
Count: 132	TOTAL	648,479,600	437,705,896	210,773,704	0	648,479,600	0	Appeal Fees	9,900.00	132
	EXEMPT	908,500	1,708,500	-800,000	0	908,500	0	Appeal Fees Refunded	0.00	0
	VAL22:	612,070,000	612,070,000	95,066,680	15	623,658,300	11,588,300	Appeals Settled		132
	VAL23:	17,170,000	17,170,000	193,000	3	5,774,700	-11,588,300	Total Paid	5,938,253.26	130
	VAL24:	17,812,900	17,812,900	325,200	1	18,138,100	0	Total Refund	0.00	0
	TAXABLE	551,986,220	551,986,220	95,584,880		647,571,100	0	Refund Issued	0.00	0
	TOT TAX	6,109,025.79	5,112,166.54	996,859.25		6,109,044.04	18.25	Total -100% Tax on Appe:	996,859.25	0
								Appeal Funds	950,230.18	16
								Value Reductions	0	0
								No Change	0	132
								Value Increases	0	0
	HEARING STATUS: Stipulation									
Count: 326	TOTAL	1,026,149,100	555,667,810	470,481,290	0	759,245,600	-266,903,500	Appeal Fees	24,450.00	326
	EXEMPT	3,069,100	3,469,100	-400,000	0	3,069,100	0	Appeal Fees Refunded	20,175.00	269
	VAL22:	748,790,300	748,790,300	342,250,340	216	611,075,900	-137,714,400	Appeals Settled		326
	VAL23:	63,678,440	63,678,440	37,477,760	107	26,894,200	-74,262,000	Total Paid	6,933,312.14	321
	VAL24:	81,980,310	81,980,310	91,153,190	37	118,206,400	-54,927,100	Total Refund	857,584.10	44
	TAXABLE	552,198,710	552,198,710	470,881,290		756,176,500	-266,903,500	Refund Issued	857,584.10	44
	TOT TAX	7,985,473.09	4,547,700.69	3,437,772.40		5,965,250.14	-2,020,222.95	Total -100% Tax on Appe:	3,437,772.40	0
								Appeal Funds	2,988,866.45	326
								Value Reductions	-282,667,100	323
								No Change	0	1
								Value Increases	15,763,600	2

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2020										
HEARING TYPE (Board of Review) TOTALS:										
Count: 1,157	TOTAL	2,708,692,100	1,659,638,316	1,049,053,784	0	2,415,091,300	-293,600,800	Appeal Fees	86,700.00	1,156
	EXEMPT	6,802,600	12,997,600	6,802,600	0	6,802,600	0	Appeal Fees Refunded	24,900.00	332
	VAL22:	2,210,756,900	1,474,831,130	735,925,770	827	2,156,831,700	-53,925,200	Appeals Settled		1,157
	VAL23:	236,901,600	147,025,530	89,876,070	204	61,107,900	236,901,600	Total Paid	22,149,450.06	1,144
	VAL24:	254,231,000	141,172,880	113,058,120	69	190,349,100	-63,881,900	Total Refund	947,648.88	72
	TAXABLE	2,701,889,500	1,763,029,540	938,859,960		2,408,288,700	-293,600,800.00	Refund Issued	947,648.88	72
	TOT TAX	23,617,593.45	15,952,872.00	7,664,721.45		21,279,201.25	-2,338,392.20	Total -100% Tax on Appeals	7,664,721.45	0
								Appeal Funds	7,161,947.97	1,031
								Value Reductions	-309,364,400	443
								No Change	0	712
								Value Increases	15,763,600	2
YEAR (2020) TOTALS:										
Count: 1,157	TOTAL	2,708,692,100	1,659,638,316	1,049,053,784	0	2,415,091,300	-293,600,800	Appeal Fees	86,700.00	1,156
	EXEMPT	6,802,600	12,997,600	-6,195,000	0	6,802,600	0	Appeal Fees Refunded	24,900.00	332
	VAL22:	2,210,756,900	1,474,831,130	735,925,770	827	2,156,831,700	-53,925,200	Appeals Settled		1,157
	VAL23:	236,901,600	147,025,530	89,876,070	204	61,107,900	-175,793,700	Total Paid	22,149,450.06	1,144
	VAL24:	254,231,000	141,172,880	113,058,120	69	190,349,100	-63,881,900	Total Refund	947,648.88	72
	TAXABLE	2,701,889,500	1,763,029,540	938,859,960		2,408,288,700	-293,600,800	Refund Issued	947,648.88	72
	TOT TAX	23,617,593.45	15,952,872.00	7,664,721.45		21,279,201.25	-2,338,392.20	Total -100% Tax on Appeals	7,664,721.45	0
								Appeal Funds	7,161,947.97	1,031
								Value Reductions	-309,364,400	443
								No Change	0	712
								Value Increases	15,763,600	2



MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2020 TO 2020  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 1,157	TOTAL	2,708,692,100	1,659,638,316	1,049,053,784	0	2,415,091,300	-293,600,800	Appeal Fees	86,700.00	1,156
	EXEMPT	6,802,600	12,997,600	-6,195,000	0	6,802,600	0	Appeal Fees Refunded	24,900.00	332
	VAL22:	2,210,756,900	1,474,831,130	735,925,770	827	2,156,831,700	-53,925,200	Appeals Settled		1,157
	VAL23:	236,901,600	147,025,530	89,876,070	204	61,107,900	-175,793,700	Total Paid	22,149,450.06	1,144
	VAL24:	254,231,000	141,172,880	113,058,120	69	190,349,100	-63,881,900	Total Refund	947,648.88	72
	TAXABLE	2,701,889,500	1,763,029,540	938,859,960		2,408,288,700	-293,600,800	Refund Issued	947,648.88	72
	TOT TAX	23,617,593.45	15,952,872.00	21,279,201.25		21,279,201.25	-2,338,392.20	Total -100% Tax on Appe	7,664,721.45	0
								Appeal Funds	7,161,947.97	1,031
								Value Reductions	-309,364,400	443
									No Change	0
									Value Increases	15,763,600
GRAND TOTALS:										
Count: 1,157	TOTAL	2,708,692,100	1,659,638,316	1,049,053,784	0	2,415,091,300	-293,600,800	Appeal Fees	86,700.00	1,156
	EXEMPT	6,802,600	12,997,600	-6,195,000	0	6,802,600	0	Appeal Fees Refunded	24,900.00	332
	VAL22:	2,210,756,900	1,474,831,130	735,925,770	827	2,156,831,700	-53,925,200	Appeals Settled		1,157
	VAL23:	236,901,600	147,025,530	89,876,070	204	61,107,900	-175,793,700	Total Paid	22,149,450.06	1,144
	VAL24:	254,231,000	141,172,880	113,058,120	69	190,349,100	-63,881,900	Total Refund	947,648.88	72
	TAXABLE	2,701,889,500	1,763,029,540	938,859,960		2,408,288,700	-293,600,800	Refund Issued	947,648.88	72
	TOT TAX	23,617,593.45	15,952,872.00	7,664,721.45		21,279,201.25	-2,338,392.20	Total -100% Tax on Appe	7,664,721.45	0
								Appeal Funds	7,161,947.97	1,031
								Value Reductions	-309,364,400	443
									No Change	0
									Value Increases	15,763,600

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2021 TO 2021  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2021										
	HEARING TYPE: Board of Review									
	HEARING STATUS: Stipulation									
Count: 108	TOTAL	287,886,500	169,743,518	118,142,982	0	217,816,900	-70,069,600	Appeal Fees	8,100.00	108
	EXEMPT	2,322,100	3,122,100	-800,000	0	2,922,100	600,000	Appeal Fees Refunded	6,300.00	84
	VAL22:	156,524,400	156,524,400	56,170,860	56	129,597,300	-26,927,100	Appeals Settled		108
	VAL23:	25,311,000	25,311,000	5,882,800	24	25,741,600	-5,452,200	Total Paid	1,728,460.95	102
	VAL24:	44,175,580	44,175,580	53,670,620	31	59,555,900	-38,290,300	Total Refund	248,028.40	11
	TAXABLE	169,840,120	169,840,120	115,724,280		214,894,800	-70,669,600	Refund Issued	248,028.40	11
	TOT TAX	2,021,739.06	1,176,076.66	845,662.40		1,463,617.82	-558,121.24	Total -100% Tax on Appe:	845,662.40	0
								Appeal Funds	751,552.07	101
								Value Reductions	-86,433,200	102
								No Change	0	4
								Value Increases	15,763,600	2
	HEARING STATUS: Closed									
Count: 1,439	TOTAL	2,089,673,500	1,816,308,320	273,365,180	0	2,057,601,000	-32,072,500	Appeal Fees	107,925.00	1,439
	EXEMPT	2,290,100	5,315,100	-3,025,000	0	2,290,100	0	Appeal Fees Refunded	4,950.00	66
	VAL22:	1,635,014,600	1,635,014,600	196,400,870	612	1,596,126,400	-38,888,200	Appeals Settled		1,439
	VAL23:	119,211,390	119,211,390	17,113,410	114	147,734,400	11,409,600	Total Paid	24,144,308.03	1,437
	VAL24:	256,749,400	256,749,400	59,294,600	80	311,450,100	-4,593,900	Total Refund	283,371.81	41
	TAXABLE	1,813,569,120	1,813,569,120	273,814,280		2,055,310,900	-32,072,500	Refund Issued	283,371.81	41
	TOT TAX	24,184,564.79	21,524,267.57	2,660,297.22		23,524,391.80	-328,112.32	Total -100% Tax on Appe:	2,660,297.22	0
								Appeal Funds	2,640,805.30	764
								Value Reductions	-32,072,500	94
								No Change	0	1,345
								Value Increases	0	0
	HEARING STATUS: Withdrawn									
Count: 59	TOTAL	328,974,100	230,492,980	98,481,120	0	325,783,600	-3,190,500	Appeal Fees	4,425.00	59
	EXEMPT	3,800,100	1,699,400	2,100,700	1	3,800,100	0	Appeal Fees Refunded	75.00	1
	VAL22:	291,107,600	291,107,600	95,744,520	39	282,914,500	-8,193,100	Appeals Settled		59
	VAL23:	10,226,400	10,226,400	-385,300	5	10,700,200	859,100	Total Paid	2,413,887.76	59
	VAL24:	23,642,600	23,642,600	582,700	6	28,368,800	4,143,500	Total Refund	66,069.36	1
	TAXABLE	228,793,580	228,793,580	96,380,420		321,983,500	0	Refund Issued	66,069.36	1
	TOT TAX	2,421,577.98	1,734,373.26	687,204.72		1,877,987.72	407.28	Total -100% Tax on Appe:	687,204.72	0
								Appeal Funds	687,204.72	47
								Value Reductions	-3,190,500	1
								No Change	0	58
								Value Increases	0	0

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2021 TO 2021  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2021										
HEARING TYPE (Board of Review) TOTALS:										
Count: 1,606	TOTAL	2,706,534,100	2,216,544,818	489,989,282	0	2,601,201,500	-105,332,600	Appeal Fees	120,450.00	1,606
	EXEMPT	8,412,300	10,136,600	8,412,300	1	9,012,300	600,000	Appeal Fees Refunded	11,325.00	151
	VAL22:	2,082,646,600	1,734,330,350	348,316,250	707	2,008,638,200	-74,008,400	Appeals Settled		1,606
	VAL23:	177,359,700	154,748,790	22,610,910	143	184,176,200	177,359,700	Total Paid	28,286,656.74	1,598
	VAL24:	438,115,500	324,567,580	113,547,920	117	399,374,800	-38,740,700	Total Refund	597,469.57	53
	TAXABLE	2,698,121,800	2,212,202,820	485,918,980		2,592,189,200	-102,742,100.00	Refund Issued	597,469.57	53
	TOT TAX	28,627,881.83	24,434,717.49	4,193,164.34		26,865,997.34	-885,826.28	Total -100% Tax on Appeals	4,193,164.34	0
								Appeal Funds	4,079,562.09	912
								Value Reductions	-121,696,200	197
								No Change	0	1,407
								Value Increases	15,763,600	2
YEAR (2021) TOTALS:										
Count: 1,606	TOTAL	2,706,534,100	2,216,544,818	489,989,282	0	2,601,201,500	-105,332,600	Appeal Fees	120,450.00	1,606
	EXEMPT	8,412,300	10,136,600	-1,724,300	1	9,012,300	600,000	Appeal Fees Refunded	11,325.00	151
	VAL22:	2,082,646,600	1,734,330,350	348,316,250	707	2,008,638,200	-74,008,400	Appeals Settled		1,606
	VAL23:	177,359,700	154,748,790	22,610,910	143	184,176,200	6,816,500	Total Paid	28,286,656.74	1,598
	VAL24:	438,115,500	324,567,580	113,547,920	117	399,374,800	-38,740,700	Total Refund	597,469.57	53
	TAXABLE	2,698,121,800	2,212,202,820	485,918,980		2,592,189,200	-102,742,100	Refund Issued	597,469.57	53
	TOT TAX	28,627,881.83	24,434,717.49	4,193,164.34		26,865,997.34	-885,826.28	Total -100% Tax on Appeals	4,193,164.34	0
								Appeal Funds	4,079,562.09	912
								Value Reductions	-121,696,200	197
								No Change	0	1,407
								Value Increases	15,763,600	2

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2021 TO 2021  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 1,606	TOTAL	2,706,534,100	2,216,544,818	489,989,282	0	2,601,201,500	-105,332,600	Appeal Fees	120,450.00	1,606
	EXEMPT	8,412,300	10,136,600	-1,724,300	1	9,012,300	600,000	Appeal Fees Refunded	11,325.00	151
	VAL22:	2,082,646,600	1,734,330,350	348,316,250	707	2,008,638,200	-74,008,400	Appeals Settled		1,606
	VAL23:	177,359,700	154,748,790	22,610,910	143	184,176,200	6,816,500	Total Paid	28,286,656.74	1,598
	VAL24:	438,115,500	324,567,580	113,547,920	117	399,374,800	-38,740,700	Total Refund	597,469.57	53
	TAXABLE	2,698,121,800	2,212,202,820	485,918,980		2,592,189,200	-102,742,100	Refund Issued	597,469.57	53
	TOT TAX	28,627,881.83	24,434,717.49	26,865,997.34		26,865,997.34	-885,826.28	Total -100% Tax on Appe	4,193,164.34	0
								Appeal Funds	4,079,562.09	912
								Value Reductions	-121,696,200	197
								No Change	0	1,407
								Value Increases	15,763,600	2
GRAND TOTALS:										
Count: 1,606	TOTAL	2,706,534,100	2,216,544,818	489,989,282	0	2,601,201,500	-105,332,600	Appeal Fees	120,450.00	1,606
	EXEMPT	8,412,300	10,136,600	-1,724,300	1	9,012,300	600,000	Appeal Fees Refunded	11,325.00	151
	VAL22:	2,082,646,600	1,734,330,350	348,316,250	707	2,008,638,200	-74,008,400	Appeals Settled		1,606
	VAL23:	177,359,700	154,748,790	22,610,910	143	184,176,200	6,816,500	Total Paid	28,286,656.74	1,598
	VAL24:	438,115,500	324,567,580	113,547,920	117	399,374,800	-38,740,700	Total Refund	597,469.57	53
	TAXABLE	2,698,121,800	2,212,202,820	485,918,980		2,592,189,200	-102,742,100	Refund Issued	597,469.57	53
	TOT TAX	28,627,881.83	24,434,717.49	4,193,164.34		26,865,997.34	-885,826.28	Total -100% Tax on Appe	4,193,164.34	0
								Appeal Funds	4,079,562.09	912
								Value Reductions	-121,696,200	197
								No Change	0	1,407
								Value Increases	15,763,600	2

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2022 TO 2022  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2022										
	HEARING TYPE: Board of Review									
	HEARING STATUS: Closed									
Count: 1,256	TOTAL	3,882,345,300	3,092,932,853	789,412,447	0	3,869,652,700	-12,692,600	Appeal Fees	94,200.00	1,256
	EXEMPT	2,800,000	12,000,000	-9,200,000	0	2,800,000	0	Appeal Fees Refunded	900.00	12
	VAL22:	3,679,141,400	3,679,141,400	998,212,650	630	3,667,768,100	-11,373,300	Appeals Settled		1,256
	VAL23:	110,592,210	110,592,210	6,759,590	42	116,032,500	-1,319,300	Total Paid	43,311,900.47	1,253
	VAL24:	61,226,000	61,226,000	21,826,100	29	83,052,100	0	Total Refund	218,667.05	10
	TAXABLE	3,152,646,760	3,152,646,760	726,898,540		3,866,852,700	-12,692,600	Refund Issued	218,667.05	10
	TOT TAX	45,830,165.93	34,369,193.60	11,460,972.33		42,893,425.84	-121,017.57	Total -100% Tax on Appe:	11,460,972.33	0
								Appeal Funds	11,439,512.70	684
								Value Reductions	-12,692,600	19
								No Change	0	1,237
								Value Increases	0	0
	HEARING STATUS: Withdrawn									
Count: 32	TOTAL	833,643,600	563,358,780	270,284,820	0	833,643,600	0	Appeal Fees	2,400.00	32
	EXEMPT	717,400	717,400	0	0	717,400	0	Appeal Fees Refunded	0.00	0
	VAL22:	791,424,800	791,424,800	249,971,820	24	791,424,800	0	Appeals Settled		32
	VAL23:	11,188,400	11,188,400	6,427,800	6	17,616,200	0	Total Paid	9,399,759.22	32
	VAL24:	10,000,000	10,000,000	13,885,200	3	23,885,200	0	Total Refund	0.00	0
	TAXABLE	562,641,380	562,641,380	270,284,820		832,926,200	0	Refund Issued	0.00	0
	TOT TAX	9,399,676.83	6,364,670.46	3,035,006.37		9,282,832.37	0.00	Total -100% Tax on Appe:	3,035,006.37	0
								Appeal Funds	3,035,006.37	31
								Value Reductions	0	0
								No Change	0	32
								Value Increases	0	0
	HEARING STATUS: Stipulation									
Count: 54	TOTAL	98,182,500	53,007,550	45,174,950	0	71,023,900	-27,158,600	Appeal Fees	4,050.00	54
	EXEMPT	3,718,400	15,634,800	-11,916,400	0	16,118,200	12,399,800	Appeal Fees Refunded	3,225.00	43
	VAL22:	61,926,700	61,926,700	26,591,980	36	40,350,300	-21,576,400	Appeals Settled		54
	VAL23:	11,698,000	11,698,000	10,732,300	16	12,717,900	-9,712,400	Total Paid	505,051.79	51
	VAL24:	7,529,630	7,529,630	2,577,470	2	1,837,500	-8,269,600	Total Refund	49,214.79	15
	TAXABLE	37,572,750	37,572,750	56,891,350		54,905,700	-39,558,400	Refund Issued	49,183.63	14
	TOT TAX	779,984.24	471,014.20	308,970.04		406,390.20	-373,594.04	Total -100% Tax on Appe:	308,970.04	0
								Appeal Funds	254,418.04	47
								Value Reductions	-39,558,400	53
								No Change	0	1
								Value Increases	0	0

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2022 TO 2022  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2022										
HEARING TYPE (Board of Review) TOTALS:										
Count: 1,342	TOTAL	4,814,171,400	3,709,299,183	1,104,872,217	0	4,774,320,200	-39,851,200	Appeal Fees	100,650.00	1,342
	EXEMPT	7,235,800	28,352,200	7,235,800	0	19,635,600	12,399,800	Appeal Fees Refunded	4,125.00	55
	VAL22:	4,532,492,900	3,257,716,450	1,274,776,450	690	4,499,543,200	-32,949,700	Appeals Settled		1,342
	VAL23:	157,398,300	133,478,610	23,919,690	64	146,366,600	157,398,300	Total Paid	53,216,711.48	1,336
	VAL24:	117,044,400	78,755,630	38,288,770	34	108,774,800	-8,269,600	Total Refund	267,881.84	25
	TAXABLE	4,806,935,600	3,752,860,890	1,054,074,710		4,754,684,600	-52,251,000.00	Refund Issued	267,850.68	24
	TOT TAX	56,009,827.00	41,204,878.26	14,804,948.74		52,582,648.41	-494,611.61	Total -100% Tax on Appeals	14,804,948.74	0
								Appeal Funds	14,728,937.11	762
								Value Reductions	-52,251,000	72
								No Change	0	1,270
								Value Increases	0	0
YEAR (2022) TOTALS:										
Count: 1,342	TOTAL	4,814,171,400	3,709,299,183	1,104,872,217	0	4,774,320,200	-39,851,200	Appeal Fees	100,650.00	1,342
	EXEMPT	7,235,800	28,352,200	-21,116,400	0	19,635,600	12,399,800	Appeal Fees Refunded	4,125.00	55
	VAL22:	4,532,492,900	3,257,716,450	1,274,776,450	690	4,499,543,200	-32,949,700	Appeals Settled		1,342
	VAL23:	157,398,300	133,478,610	23,919,690	64	146,366,600	-11,031,700	Total Paid	53,216,711.48	1,336
	VAL24:	117,044,400	78,755,630	38,288,770	34	108,774,800	-8,269,600	Total Refund	267,881.84	25
	TAXABLE	4,806,935,600	3,752,860,890	1,054,074,710		4,754,684,600	-52,251,000	Refund Issued	267,850.68	24
	TOT TAX	56,009,827.00	41,204,878.26	14,804,948.74		52,582,648.41	-494,611.61	Total -100% Tax on Appeals	14,804,948.74	0
								Appeal Funds	14,728,937.11	762
								Value Reductions	-52,251,000	72
								No Change	0	1,270
								Value Increases	0	0

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MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2022 TO 2022  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

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YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 1,342	TOTAL	4,814,171,400	3,709,299,183	1,104,872,217	0	4,774,320,200	-39,851,200	Appeal Fees	100,650.00	1,342
	EXEMPT	7,235,800	28,352,200	-21,116,400	0	19,635,600	12,399,800	Appeal Fees Refunded	4,125.00	55
	VAL22:	4,532,492,900	3,257,716,450	1,274,776,450	690	4,499,543,200	-32,949,700	Appeals Settled		1,342
	VAL23:	157,398,300	133,478,610	23,919,690	64	146,366,600	-11,031,700	Total Paid	53,216,711.48	1,336
	VAL24:	117,044,400	78,755,630	38,288,770	34	108,774,800	-8,269,600	Total Refund	267,881.84	25
	TAXABLE	4,806,935,600	3,752,860,890	1,054,074,710		4,754,684,600	-52,251,000	Refund Issued	267,850.68	24
	TOT TAX	56,009,827.00	41,204,878.26	52,582,648.41		52,582,648.41	-494,611.61	Total -100% Tax on Appe	14,804,948.74	0
								Appeal Funds	14,728,937.11	762
								Value Reductions	-52,251,000	72
								No Change	0	1,270
								Value Increases	0	0
GRAND TOTALS:										
Count: 1,342	TOTAL	4,814,171,400	3,709,299,183	1,104,872,217	0	4,774,320,200	-39,851,200	Appeal Fees	100,650.00	1,342
	EXEMPT	7,235,800	28,352,200	-21,116,400	0	19,635,600	12,399,800	Appeal Fees Refunded	4,125.00	55
	VAL22:	4,532,492,900	3,257,716,450	1,274,776,450	690	4,499,543,200	-32,949,700	Appeals Settled		1,342
	VAL23:	157,398,300	133,478,610	23,919,690	64	146,366,600	-11,031,700	Total Paid	53,216,711.48	1,336
	VAL24:	117,044,400	78,755,630	38,288,770	34	108,774,800	-8,269,600	Total Refund	267,881.84	25
	TAXABLE	4,806,935,600	3,752,860,890	1,054,074,710		4,754,684,600	-52,251,000	Refund Issued	267,850.68	24
	TOT TAX	56,009,827.00	41,204,878.26	14,804,948.74		52,582,648.41	-494,611.61	Total -100% Tax on Appe	14,804,948.74	0
								Appeal Funds	14,728,937.11	762
								Value Reductions	-52,251,000	72
								No Change	0	1,270
								Value Increases	0	0

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2023 TO 2023  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2023										
	HEARING TYPE: Board of Review									
	HEARING STATUS: Withdrawn									
Count: 63	TOTAL	209,824,700	141,166,690	68,658,010	0	208,704,600	-1,120,100	Appeal Fees	4,725.00	63
	EXEMPT	1,814,300	1,998,600	-184,300	1	1,814,300	0	Appeal Fees Refunded	75.00	1
	VAL22:	145,498,700	145,498,700	45,880,930	47	144,498,700	-1,000,000	Appeals Settled		62
	VAL23:	15,845,420	15,845,420	8,326,580	12	24,051,900	-120,100	Total Paid	1,969,145.69	59
	VAL24:	23,704,900	23,704,900	14,634,800	4	38,339,700	0	Total Refund	33,174.50	3
	TAXABLE	139,168,090	139,168,090	68,842,310		206,890,300	-1,120,100	Refund Issued	6,636.61	2
	TOT TAX	1,732,020.78	1,154,579.67	577,441.11		1,686,045.25	0.00	Total -100% Tax on Appe:	577,441.11	0
								Appeal Funds	565,726.11	60
								Value Reductions	-1,120,100	1
								No Change	0	62
								Value Increases	0	0
	HEARING STATUS: Stipulation									
Count: 62	TOTAL	290,597,300	166,383,320	124,213,980	0	191,390,500	-99,206,800	Appeal Fees	4,575.00	61
	EXEMPT	2,558,000	4,658,000	-2,100,000	0	4,083,000	1,525,000	Appeal Fees Refunded	3,750.00	50
	VAL22:	192,803,900	192,803,900	77,899,640	41	123,633,600	-69,170,300	Appeals Settled		62
	VAL23:	27,649,510	27,649,510	11,511,190	22	29,302,300	-9,858,400	Total Paid	1,382,703.54	59
	VAL24:	30,196,000	30,196,000	25,878,700	4	34,371,600	-21,703,100	Total Refund	77,506.52	27
	TAXABLE	172,949,770	172,949,770	115,089,530		187,307,500	-100,731,800	Refund Issued	76,451.51	26
	TOT TAX	2,435,361.12	1,393,952.61	1,041,408.51		1,512,708.30	-922,652.82	Total -100% Tax on Appe:	1,041,408.51	0
								Appeal Funds	897,262.29	56
								Value Reductions	-100,731,800	56
								No Change	0	6
								Value Increases	0	0
	HEARING STATUS: Closed									
Count: 1,330	TOTAL	4,727,601,500	3,710,900,633	1,016,700,867	0	4,719,314,800	-8,286,700	Appeal Fees	99,750.00	1,330
	EXEMPT	13,565,200	17,755,200	-4,190,000	1	16,532,900	2,967,700	Appeal Fees Refunded	975.00	13
	VAL22:	4,293,338,300	4,293,338,300	892,079,070	655	4,288,821,300	-4,517,000	Appeals Settled		1,330
	VAL23:	157,640,940	157,640,940	44,292,960	141	197,701,500	-4,232,400	Total Paid	55,851,381.70	1,326
	VAL24:	156,007,170	156,007,170	62,756,930	47	215,755,300	-3,008,800	Total Refund	316,953.07	37
	TAXABLE	3,713,450,340	3,713,450,340	1,000,585,960		4,702,278,100	-11,758,200	Refund Issued	316,953.07	37
	TOT TAX	55,907,206.85	44,893,508.52	11,013,698.33		55,747,875.38	-91,956.26	Total -100% Tax on Appe:	11,013,698.33	0
								Appeal Funds	10,855,712.28	750
								Value Reductions	-11,758,200	31
								No Change	0	1,299
								Value Increases	0	0



MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2023 TO 2023  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2023										
HEARING TYPE (Board of Review) TOTALS:										
Count: 1,455	TOTAL	5,228,023,500	4,018,450,643	1,209,572,857	0	5,119,409,900	-108,613,600	Appeal Fees	109,050.00	1,454
	EXEMPT	17,937,500	24,411,800	17,937,500	2	22,430,200	4,492,700	Appeal Fees Refunded	4,800.00	64
	VAL22:	4,631,640,900	3,615,781,260	1,015,859,640	743	4,556,953,600	-74,687,300	Appeals Settled		1,454
	VAL23:	265,266,600	201,135,870	64,130,730	175	251,055,700	265,266,600	Total Paid	59,203,230.93	1,444
	VAL24:	313,178,500	209,908,070	103,270,430	55	288,466,600	-24,711,900	Total Refund	427,634.09	67
	TAXABLE	5,210,086,000	4,025,568,200	1,184,517,800		5,096,475,900	-113,610,100.00	Refund Issued	400,041.19	65
	TOT TAX	60,074,588.75	47,442,040.80	12,632,547.95		58,946,628.93	-1,014,609.08	Total -100% Tax on Appeals	12,632,547.95	0
								Appeal Funds	12,318,700.68	866
								Value Reductions	-113,610,100	88
								No Change	0	1,367
								Value Increases	0	0
YEAR (2023) TOTALS:										
Count: 1,455	TOTAL	5,228,023,500	4,018,450,643	1,209,572,857	0	5,119,409,900	-108,613,600	Appeal Fees	109,050.00	1,454
	EXEMPT	17,937,500	24,411,800	-6,474,300	2	22,430,200	4,492,700	Appeal Fees Refunded	4,800.00	64
	VAL22:	4,631,640,900	3,615,781,260	1,015,859,640	743	4,556,953,600	-74,687,300	Appeals Settled		1,454
	VAL23:	265,266,600	201,135,870	64,130,730	175	251,055,700	-14,210,900	Total Paid	59,203,230.93	1,444
	VAL24:	313,178,500	209,908,070	103,270,430	55	288,466,600	-24,711,900	Total Refund	427,634.09	67
	TAXABLE	5,210,086,000	4,025,568,200	1,184,517,800		5,096,475,900	-113,610,100	Refund Issued	400,041.19	65
	TOT TAX	60,074,588.75	47,442,040.80	12,632,547.95		58,946,628.93	-1,014,609.08	Total -100% Tax on Appeals	12,632,547.95	0
								Appeal Funds	12,318,700.68	866
								Value Reductions	-113,610,100	88
								No Change	0	1,367
								Value Increases	0	0

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2023 TO 2023  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 1,455	TOTAL	5,228,023,500	4,018,450,643	1,209,572,857	0	5,119,409,900	-108,613,600	Appeal Fees	109,050.00	1,454
	EXEMPT	17,937,500	24,411,800	-6,474,300	2	22,430,200	4,492,700	Appeal Fees Refunded	4,800.00	64
	VAL22:	4,631,640,900	3,615,781,260	1,015,859,640	743	4,556,953,600	-74,687,300	Appeals Settled		1,454
	VAL23:	265,266,600	201,135,870	64,130,730	175	251,055,700	-14,210,900	Total Paid	59,203,230.93	1,444
	VAL24:	313,178,500	209,908,070	103,270,430	55	288,466,600	-24,711,900	Total Refund	427,634.09	67
	TAXABLE	5,210,086,000	4,025,568,200	1,184,517,800		5,096,475,900	-113,610,100	Refund Issued	400,041.19	65
	TOT TAX	60,074,588.75	47,442,040.80	58,946,628.93		58,946,628.93	-1,014,609.08	Total -100% Tax on Appe:	12,632,547.95	0
								Appeal Funds	12,318,700.68	866
								Value Reductions	-113,610,100	88
								No Change	0	1,367
								Value Increases	0	0
GRAND TOTALS:										
Count: 1,455	TOTAL	5,228,023,500	4,018,450,643	1,209,572,857	0	5,119,409,900	-108,613,600	Appeal Fees	109,050.00	1,454
	EXEMPT	17,937,500	24,411,800	-6,474,300	2	22,430,200	4,492,700	Appeal Fees Refunded	4,800.00	64
	VAL22:	4,631,640,900	3,615,781,260	1,015,859,640	743	4,556,953,600	-74,687,300	Appeals Settled		1,454
	VAL23:	265,266,600	201,135,870	64,130,730	175	251,055,700	-14,210,900	Total Paid	59,203,230.93	1,444
	VAL24:	313,178,500	209,908,070	103,270,430	55	288,466,600	-24,711,900	Total Refund	427,634.09	67
	TAXABLE	5,210,086,000	4,025,568,200	1,184,517,800		5,096,475,900	-113,610,100	Refund Issued	400,041.19	65
	TOT TAX	60,074,588.75	47,442,040.80	12,632,547.95		58,946,628.93	-1,014,609.08	Total -100% Tax on Appe:	12,632,547.95	0
								Appeal Funds	12,318,700.68	866
								Value Reductions	-113,610,100	88
								No Change	0	1,367
								Value Increases	0	0

APR 21, 2025 02:32 PM ERMAN		MAUI COUNTY PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS TAX YEAR FROM 2024 TO 2024 GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS							PAGE: 341 HT541HI # 1926878	
YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2024										
HEARING TYPE: Board of Review										
HEARING STATUS: Stipulation										
Count: 39	TOTAL	94,175,600	72,596,650	21,578,950	0	41,258,800	-52,916,800	Appeal Fees	2,925.00	39
	EXEMPT	900,000	9,757,100	-8,857,100	0	11,956,200	11,056,200	Appeal Fees Refunded	2,325.00	31
	VAL22:	39,289,100	39,289,100	9,460,500	19	18,707,800	-20,581,300	Appeals Settled		39
	VAL23:	7,989,550	7,989,550	12,768,250	13	8,256,000	-12,501,800	Total Paid	622,855.47	32
	VAL24:	30,589,000	30,589,000	2,639,700	2	2,338,800	-30,889,900	Total Refund	197,860.51	8
	TAXABLE	62,839,550	62,839,550	30,436,050		29,302,600	-63,973,000	Refund Issued	13,110.86	5
	TOT TAX	910,389.00	672,866.74	237,522.26		219,081.75	-691,307.25	Total -100% Tax on Appe:	237,522.26	0
								Appeal Funds	73,565.70	27
								Value Reductions	-63,973,000	39
								No Change	0	0
								Value Increases	0	0
HEARING STATUS: Withdrawn										
Count: 467	TOTAL	965,715,700	729,227,420	236,488,280	0	965,715,700	0	Appeal Fees	35,025.00	467
	EXEMPT	1,742,800	2,042,800	-300,000	0	1,742,800	0	Appeal Fees Refunded	0.00	0
	VAL22:	917,662,700	917,662,700	218,349,050	41	917,662,700	0	Appeals Settled		467
	VAL23:	15,508,740	15,508,740	10,581,460	12	22,911,900	-3,178,300	Total Paid	9,001,106.30	460
	VAL24:	11,412,230	11,412,230	7,381,370	6	21,971,900	3,178,300	Total Refund	0.00	0
	TAXABLE	726,234,620	726,234,620	236,311,880		962,546,500	0	Refund Issued	0.00	0
	TOT TAX	9,216,852.87	7,442,693.04	1,774,159.83		9,234,333.52	17,480.65	Total -100% Tax on Appe:	1,774,159.83	0
								Appeal Funds	1,750,659.83	54
								Value Reductions	0	0
								No Change	0	467
								Value Increases	0	0
HEARING STATUS: Closed										
Count: 812	TOTAL	3,204,322,300	2,265,719,910	938,602,390	0	3,203,424,000	-898,300	Appeal Fees	60,900.00	812
	EXEMPT	5,100,000	43,093,120	-37,993,120	0	5,100,000	0	Appeal Fees Refunded	6,150.00	82
	VAL22:	2,933,849,400	2,933,849,400	849,463,760	644	2,933,018,900	-830,500	Appeals Settled		812
	VAL23:	90,994,360	90,994,360	90,905,940	161	176,777,200	-5,123,100	Total Paid	35,396,193.37	806
	VAL24:	52,792,540	52,792,540	30,680,060	25	88,527,900	5,055,300	Total Refund	18,812.55	12
	TAXABLE	2,223,084,840	2,223,084,840	976,137,460		3,198,324,000	-898,300	Refund Issued	4,441.25	1
	TOT TAX	35,419,855.61	24,655,060.02	10,764,795.59		35,365,397.64	-50,747.57	Total -100% Tax on Appe:	10,764,795.59	0
								Appeal Funds	10,720,444.76	797
								Value Reductions	-1,138,100	9
								No Change	0	802
								Value Increases	239,800	1

APR 21, 2025 02:32 PM ERMAN		MAUI COUNTY PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS TAX YEAR FROM 2024 TO 2024 GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS							PAGE: 342 HT541HI # 1926878	
YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2024										
HEARING STATUS: Active										
Count: 3	TOTAL	132,651,800	132,651,800	0	0	132,651,800	0	Appeal Fees	225.00	3
	EXEMPT	0	400,000	-400,000	0	0	0	Appeal Fees Refunded	225.00	3
	VAL22:	131,449,300	131,449,300	0	0	131,449,300	0	Appeals Settled		0
	VAL23:	802,500	802,500	400,000	2	1,202,500	0	Total Paid	1,931,193.54	3
	VAL24:	0	0	0	0	0	0	Total Refund	0.01	1
	TAXABLE	132,251,800	132,251,800	400,000		132,651,800	0	Refund Issued	0.00	0
	TOT TAX	1,931,193.53	1,531,041.78	400,151.75		0.00	0.00	Total -100% Tax on Appe:	400,151.75	0
								Appeal Funds	400,151.75	3
								Value Reductions	0	0
								No Change	0	3
								Value Increases	0	0
HEARING TYPE (Board of Review) TOTALS:										
Count: 1,321	TOTAL	4,396,865,400	3,200,195,780	1,196,669,620	0	4,343,050,300	-53,815,100	Appeal Fees	99,075.00	1,321
	EXEMPT	7,742,800	55,293,020	7,742,800	0	18,799,000	11,056,200	Appeal Fees Refunded	8,700.00	116
	VAL22:	4,022,250,500	2,944,977,190	1,077,273,310	704	4,000,838,700	-21,411,800	Appeals Settled		1,318
	VAL23:	229,950,800	115,295,150	114,655,650	188	209,147,600	229,950,800	Total Paid	46,951,348.68	1,301
	VAL24:	135,494,900	94,793,770	40,701,130	33	112,838,600	-22,656,300	Total Refund	216,673.07	21
	TAXABLE	4,387,696,200	3,144,410,810	1,243,285,390		4,322,824,900	-64,871,300.00	Refund Issued	17,552.11	6
	TOT TAX	47,478,291.01	34,301,661.58	13,176,629.43		44,818,812.91	-724,574.17	Total -100% Tax on Appe:	13,176,629.43	0
								Appeal Funds	12,944,822.04	881
								Value Reductions	-65,111,100	48
								No Change	0	1,272
								Value Increases	239,800	1
YEAR (2024) TOTALS:										
Count: 1,321	TOTAL	4,396,865,400	3,200,195,780	1,196,669,620	0	4,343,050,300	-53,815,100	Appeal Fees	99,075.00	1,321
	EXEMPT	7,742,800	55,293,020	-47,550,220	0	18,799,000	11,056,200	Appeal Fees Refunded	8,700.00	116
	VAL22:	4,022,250,500	2,944,977,190	1,077,273,310	704	4,000,838,700	-21,411,800	Appeals Settled		1,318
	VAL23:	229,950,800	115,295,150	114,655,650	188	209,147,600	-20,803,200	Total Paid	46,951,348.68	1,301
	VAL24:	135,494,900	94,793,770	40,701,130	33	112,838,600	-22,656,300	Total Refund	216,673.07	21
	TAXABLE	4,387,696,200	3,144,410,810	1,243,285,390		4,322,824,900	-64,871,300	Refund Issued	17,552.11	6
	TOT TAX	47,478,291.01	34,301,661.58	13,176,629.43		44,818,812.91	-724,574.17	Total -100% Tax on Appe:	13,176,629.43	0
								Appeal Funds	12,944,822.04	881
								Value Reductions	-65,111,100	48
								No Change	0	1,272
								Value Increases	239,800	1

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2024 TO 2024  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 1,321	TOTAL	4,396,865,400	3,200,195,780	1,196,669,620	0	4,343,050,300	-53,815,100	Appeal Fees	99,075.00	1,321
	EXEMPT	7,742,800	55,293,020	-47,550,220	0	18,799,000	11,056,200	Appeal Fees Refunded	8,700.00	116
	VAL22:	4,022,250,500	2,944,977,190	1,077,273,310	704	4,000,838,700	-21,411,800	Appeals Settled		1,318
	VAL23:	229,950,800	115,295,150	114,655,650	188	209,147,600	-20,803,200	Total Paid	46,951,348.68	1,301
	VAL24:	135,494,900	94,793,770	40,701,130	33	112,838,600	-22,656,300	Total Refund	216,673.07	21
	TAXABLE	4,387,696,200	3,144,410,810	1,243,285,390		4,322,824,900	-64,871,300	Refund Issued	17,552.11	6
	TOT TAX	47,478,291.01	34,301,661.58	44,818,812.91		44,818,812.91	-724,574.17	Total -100% Tax on Appe	13,176,629.43	0
								Appeal Funds	12,944,822.04	881
								Value Reductions	-65,111,100	48
								No Change	0	1,272
								Value Increases	239,800	1
GRAND TOTALS:										
Count: 1,321	TOTAL	4,396,865,400	3,200,195,780	1,196,669,620	0	4,343,050,300	-53,815,100	Appeal Fees	99,075.00	1,321
	EXEMPT	7,742,800	55,293,020	-47,550,220	0	18,799,000	11,056,200	Appeal Fees Refunded	8,700.00	116
	VAL22:	4,022,250,500	2,944,977,190	1,077,273,310	704	4,000,838,700	-21,411,800	Appeals Settled		1,318
	VAL23:	229,950,800	115,295,150	114,655,650	188	209,147,600	-20,803,200	Total Paid	46,951,348.68	1,301
	VAL24:	135,494,900	94,793,770	40,701,130	33	112,838,600	-22,656,300	Total Refund	216,673.07	21
	TAXABLE	4,387,696,200	3,144,410,810	1,243,285,390		4,322,824,900	-64,871,300	Refund Issued	17,552.11	6
	TOT TAX	47,478,291.01	34,301,661.58	13,176,629.43		44,818,812.91	-724,574.17	Total -100% Tax on Appe	13,176,629.43	0
								Appeal Funds	12,944,822.04	881
								Value Reductions	-65,111,100	48
								No Change	0	1,272
								Value Increases	239,800	1

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2020										
	HEARING TYPE: Tax Appeal Court									
	HEARING STATUS: Stipulation									
Count: 4	TOTAL	18,985,600	12,158,250	6,827,350	0	12,908,500	-6,077,100	Appeal Fees	0.00	0
	EXEMPT	0	0	0	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	18,985,600	18,985,600	6,827,350	4	12,908,500	-6,077,100	Appeals Settled		4
	VAL23:	0	0	0	0	0	0	Total Paid	120,812.68	2
	VAL24:	0	0	0	0	0	0	Total Refund	38,638.93	2
	TAXABLE	12,158,250	12,158,250	6,827,350		12,908,500	-6,077,100	Refund Issued	38,638.93	2
	TOT TAX	120,812.67	77,341.07	43,471.60		82,173.75	-38,638.92	Total -100% Tax on Appe:	43,471.60	0
								Appeal Funds	43,471.60	4
								Value Reductions	-6,077,100	4
								No Change	0	0
								Value Increases	0	0
	HEARING STATUS: Active									
Count: 24	TOTAL	308,897,600	128,593,950	180,303,650	0	309,058,300	160,700	Appeal Fees	0.00	0
	EXEMPT	0	400,000	-400,000	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	307,197,800	307,197,800	179,780,550	22	307,197,800	0	Appeals Settled		0
	VAL23:	704,300	704,300	723,100	2	1,480,600	53,200	Total Paid	2,127,668.81	20
	VAL24:	272,400	272,400	0	0	379,900	107,500	Total Refund	0.00	0
	TAXABLE	128,393,950	128,393,950	180,503,650		309,058,300	160,700	Refund Issued	0.00	0
	TOT TAX	2,118,453.40	846,398.13	1,272,055.27		0.00	0.00	Total -100% Tax on Appe:	1,272,055.27	0
								Appeal Funds	1,272,055.27	24
								Value Reductions	0	0
								No Change	0	23
								Value Increases	160,700	1
	HEARING STATUS: Judgment									
Count: 414	TOTAL	223,769,300	60,614,300	163,155,000	0	223,496,500	-272,800	Appeal Fees	0.00	0
	EXEMPT	0	0	0	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	222,721,500	222,721,500	0	0	222,721,500	0	Appeals Settled		410
	VAL23:	460,000	460,000	240,000	1	700,000	0	Total Paid	3,206,664.42	414
	VAL24:	0	0	347,800	1	75,000	-272,800	Total Refund	1,882.32	1
	TAXABLE	223,181,500	223,181,500	587,800		223,496,500	-272,800	Refund Issued	1,882.32	1
	TOT TAX	3,206,664.42	3,202,812.60	3,851.82		3,204,782.10	-1,882.32	Total -100% Tax on Appe:	3,851.82	0
								Appeal Funds	3,851.82	1
								Value Reductions	-272,800	1
								No Change	0	413
								Value Increases	0	0

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2020 TO 2020  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2020										
HEARING TYPE (Tax Appeal Court) TOTALS:										
Count: 442	TOTAL	551,652,500	201,366,500	350,286,000	0	545,463,300	-6,189,200	Appeal Fees	0.00	0
	EXEMPT	0	400,000	0	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	548,904,900	362,297,000	186,607,900	26	542,827,800	-6,077,100	Appeals Settled		414
	VAL23:	2,127,400	1,164,300	963,100	3	2,180,600	2,127,400	Total Paid	5,455,145.91	436
	VAL24:	620,200	272,400	347,800	1	454,900	-165,300	Total Refund	40,521.25	3
	TAXABLE	551,652,500	363,733,700	187,918,800		545,463,300	-6,189,200.00	Refund Issued	40,521.25	3
	TOT TAX	5,445,930.49	4,126,551.80	1,319,378.69		3,286,955.85	-40,521.24	Total -100% Tax on Appeals	1,319,378.69	0
								Appeal Funds	1,319,378.69	29
								Value Reductions	-6,349,900	5
								No Change	0	436
								Value Increases	160,700	1
YEAR (2020) TOTALS:										
Count: 442	TOTAL	551,652,500	201,366,500	350,286,000	0	545,463,300	-6,189,200	Appeal Fees	0.00	0
	EXEMPT	0	400,000	-400,000	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	548,904,900	362,297,000	186,607,900	26	542,827,800	-6,077,100	Appeals Settled		414
	VAL23:	2,127,400	1,164,300	963,100	3	2,180,600	53,200	Total Paid	5,455,145.91	436
	VAL24:	620,200	272,400	347,800	1	454,900	-165,300	Total Refund	40,521.25	3
	TAXABLE	551,652,500	363,733,700	187,918,800		545,463,300	-6,189,200	Refund Issued	40,521.25	3
	TOT TAX	5,445,930.49	4,126,551.80	1,319,378.69		3,286,955.85	-40,521.24	Total -100% Tax on Appeals	1,319,378.69	0
								Appeal Funds	1,319,378.69	29
								Value Reductions	-6,349,900	5
								No Change	0	436
								Value Increases	160,700	1

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2020 TO 2020  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 442	TOTAL	551,652,500	201,366,500	350,286,000	0	545,463,300	-6,189,200	Appeal Fees		0
	EXEMPT	0	400,000	-400,000	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	548,904,900	362,297,000	186,607,900	26	542,827,800	-6,077,100	Appeals Settled		414
	VAL23:	2,127,400	1,164,300	963,100	3	2,180,600	53,200	Total Paid	5,455,145.91	436
	VAL24:	620,200	272,400	347,800	1	454,900	-165,300	Total Refund	40,521.25	3
	TAXABLE	551,652,500	363,733,700	187,918,800		545,463,300	-6,189,200	Refund Issued	40,521.25	3
	TOT TAX	5,445,930.49	4,126,551.80	3,286,955.85		3,286,955.85	-40,521.24	Total -100% Tax on Appe:	1,319,378.69	0
								Appeal Funds	1,319,378.69	29
								Value Reductions	-6,349,900	5
									No Change	0
									Value Increases	160,700
GRAND TOTALS:										
Count: 442	TOTAL	551,652,500	201,366,500	350,286,000	0	545,463,300	-6,189,200	Appeal Fees		0
	EXEMPT	0	400,000	-400,000	0	0	0	Appeal Fees Refunded	0.00	0
	VAL22:	548,904,900	362,297,000	186,607,900	26	542,827,800	-6,077,100	Appeals Settled		414
	VAL23:	2,127,400	1,164,300	963,100	3	2,180,600	53,200	Total Paid	5,455,145.91	436
	VAL24:	620,200	272,400	347,800	1	454,900	-165,300	Total Refund	40,521.25	3
	TAXABLE	551,652,500	363,733,700	187,918,800		545,463,300	-6,189,200	Refund Issued	40,521.25	3
	TOT TAX	5,445,930.49	4,126,551.80	1,319,378.69		3,286,955.85	-40,521.24	Total -100% Tax on Appe:	1,319,378.69	0
								Appeal Funds	1,319,378.69	29
								Value Reductions	-6,349,900	5
									No Change	0
									Value Increases	160,700



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**MAUI COUNTY**  
**PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS**  
**TAX YEAR FROM 2021 TO 2021**  
**GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS**

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YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:									
Count: 978	TOTAL	1,213,077,400	1,136,312,454	76,764,946	0	1,213,077,400	0 Appeal Fees		0
	EXEMPT	200,000	200,000	0	0	200,000	0 Appeal Fees Refunded	0.00	0
	VAL22:	1,184,158,800	1,156,285,850	27,872,950	2	1,184,158,800	0 Appeals Settled		542
	VAL23:	5,673,600	5,673,600	0	0	5,673,600	0 Total Paid	15,665,131.07	977
	VAL24:	23,045,000	23,045,000	0	0	23,045,000	0 Total Refund	115,990.35	6
	TAXABLE	1,212,877,400	1,185,004,450	27,872,950		1,212,877,400	0 Refund Issued	115,990.35	6
	TOT TAX	15,260,780.85	14,421,502.77	10,415,543.04		10,415,543.04	-90,733.14 Total -100% Tax on Appeals	839,278.08	0
							Appeal Funds	839,125.90	421
							Value Reductions	0	0
						No Change	0	978	
							Value Increases	0	
GRAND TOTALS:									
Count: 978	TOTAL	1,213,077,400	1,136,312,454	76,764,946	0	1,213,077,400	0 Appeal Fees		0
	EXEMPT	200,000	200,000	0	0	200,000	0 Appeal Fees Refunded	0.00	0
	VAL22:	1,184,158,800	1,156,285,850	27,872,950	2	1,184,158,800	0 Appeals Settled		542
	VAL23:	5,673,600	5,673,600	0	0	5,673,600	0 Total Paid	15,665,131.07	977
	VAL24:	23,045,000	23,045,000	0	0	23,045,000	0 Total Refund	115,990.35	6
	TAXABLE	1,212,877,400	1,185,004,450	27,872,950		1,212,877,400	0 Refund Issued	115,990.35	6
	TOT TAX	15,260,780.85	14,421,502.77	839,278.08		10,415,543.04	-90,733.14 Total -100% Tax on Appeals	839,278.08	0
							Appeal Funds	839,125.90	421
							Value Reductions	0	0
						No Change	0	978	
							Value Increases	0	

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
2022								
	HEARING TYPE: Tax Appeal Court							
	HEARING STATUS: Active							
Count: 493	TOTAL	2,475,476,900	1,924,865,000	550,611,900	0	2,475,476,900	0 Appeal Fees	0.00 0
	EXEMPT	400,000	600,000	-200,000	0	400,000	0 Appeal Fees Refunded	0.00 0
	VAL22:	2,455,412,000	2,455,412,000	545,059,400	63	2,455,412,000	0 Appeals Settled	0 0
	VAL23:	9,629,500	9,629,500	536,700	2	10,166,200	0 Total Paid	27,836,555.73 490
	VAL24:	6,643,300	6,643,300	2,855,400	2	9,498,700	0 Total Refund	5,099.78 1
	TAXABLE	1,926,625,400	1,926,625,400	548,451,500		2,475,076,900	0 Refund Issued	5,099.78 1
	TOT TAX	27,830,788.07	21,298,827.60	6,531,960.47		0.00	0.00 Total -100% Tax on Appe:	6,531,960.47 0
							Appeal Funds	6,531,960.47 481
							Value Reductions	0 0
							No Change	0 493
							Value Increases	0 0
	HEARING STATUS: Closed							
Count: 1	TOTAL	4,218,500	4,218,500	0	0	4,218,500	0 Appeal Fees	0.00 0
	EXEMPT	0	200,000	-200,000	0	0	0 Appeal Fees Refunded	0.00 0
	VAL22:	1,000,000	1,000,000	0	0	1,000,000	0 Appeals Settled	1 1
	VAL23:	3,218,500	3,218,500	0	0	3,218,500	0 Total Paid	31,598.00 1
	VAL24:	0	0	0	0	0	0 Total Refund	0.00 0
	TAXABLE	4,218,500	4,218,500	0		4,218,500	0 Refund Issued	0.00 0
	TOT TAX	31,598.00	31,598.00	0.00		0.00	0.00 Total -100% Tax on Appe:	0.00 0
							Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1
							Value Increases	0 0
	HEARING STATUS: Judgment							
Count: 540	TOTAL	781,028,100	781,028,100	0	0	781,028,100	0 Appeal Fees	0.00 0
	EXEMPT	0	400,000	-400,000	0	0	0 Appeal Fees Refunded	0.00 0
	VAL22:	770,245,300	770,245,300	0	0	770,245,300	0 Appeals Settled	540 540
	VAL23:	5,500,000	5,500,000	0	0	5,500,000	0 Total Paid	11,350,623.11 540
	VAL24:	5,282,800	5,282,800	0	0	5,282,800	0 Total Refund	0.00 0
	TAXABLE	781,028,100	781,028,100	0		781,028,100	0 Refund Issued	0.00 0
	TOT TAX	11,350,623.11	11,350,623.11	0.00		11,293,318.88	0.00 Total -100% Tax on Appe:	0.00 0
							Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 540
							Value Increases	0 0

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**MAUI COUNTY**  
**PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS**  
**TAX YEAR FROM 2022 TO 2022**  
**GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS**

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2022										
HEARING TYPE (Tax Appeal Court) TOTALS:										
Count: 1,034	TOTAL	3,260,723,500	2,710,111,600	550,611,900	0	3,260,723,500	0	Appeal Fees	0.00	
	EXEMPT	400,000	1,200,000	400,000	0	400,000	0	Appeal Fees Refunded	0.00	
	VAL22:	3,226,657,300	2,681,597,900	545,059,400	63	3,226,657,300	0	Appeals Settled		54
	VAL23:	18,884,700	18,348,000	536,700	2	18,884,700	18,884,700	Total Paid	39,218,776.84	1,03
	VAL24:	14,781,500	11,926,100	2,855,400	2	14,781,500	0	Total Refund	5,099.78	
	TAXABLE	3,260,323,500	2,711,872,000	548,451,500		3,260,323,500	0.00	Refund Issued	5,099.78	
	TOT TAX	39,213,009.18	32,681,048.71	6,531,960.47		11,293,318.88	0.00	Total -100% Tax on Appeals	6,531,960.47	
								Appeal Funds	6,531,960.47	48
								Value Reductions	0	
								No Change	0	1,03
								Value Increases	0	
YEAR (2022) TOTALS:										
Count: 1,034	TOTAL	3,260,723,500	2,710,111,600	550,611,900	0	3,260,723,500	0	Appeal Fees	0.00	
	EXEMPT	400,000	1,200,000	-800,000	0	400,000	0	Appeal Fees Refunded	0.00	
	VAL22:	3,226,657,300	2,681,597,900	545,059,400	63	3,226,657,300	0	Appeals Settled		54
	VAL23:	18,884,700	18,348,000	536,700	2	18,884,700	0	Total Paid	39,218,776.84	1,03
	VAL24:	14,781,500	11,926,100	2,855,400	2	14,781,500	0	Total Refund	5,099.78	
	TAXABLE	3,260,323,500	2,711,872,000	548,451,500		3,260,323,500	0	Refund Issued	5,099.78	
	TOT TAX	39,213,009.18	32,681,048.71	6,531,960.47		11,293,318.88	0.00	Total -100% Tax on Appeals	6,531,960.47	
								Appeal Funds	6,531,960.47	48
								Value Reductions	0	
								No Change	0	1,03
								Value Increases	0	

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2022 TO 2022  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
ROLLTYPE (RP) TOTALS:								
Count: 1,034	TOTAL	3,260,723,500	2,710,111,600	550,611,900	0	3,260,723,500	0 Appeal Fees	0
	EXEMPT	400,000	1,200,000	-800,000	0	400,000	0 Appeal Fees Refunded	0.00 0
	VAL22:	3,226,657,300	2,681,597,900	545,059,400	63	3,226,657,300	0 Appeals Settled	541
	VAL23:	18,884,700	18,348,000	536,700	2	18,884,700	0 Total Paid	39,218,776.84 1,031
	VAL24:	14,781,500	11,926,100	2,855,400	2	14,781,500	0 Total Refund	5,099.78 1
	TAXABLE	3,260,323,500	2,711,872,000	548,451,500		3,260,323,500	0 Refund Issued	5,099.78 1
	TOT TAX	39,213,009.18	32,681,048.71	11,293,318.88		11,293,318.88	0.00 Total -100% Tax on Appe:	6,531,960.47 0
							Appeal Funds	6,531,960.47 481
							Value Reductions	0 0
							No Change	0 1,034
							Value Increases	0 0
GRAND TOTALS:								
Count: 1,034	TOTAL	3,260,723,500	2,710,111,600	550,611,900	0	3,260,723,500	Appeal Fees	0
	EXEMPT	400,000	1,200,000	-800,000	0	400,000	0 Appeal Fees Refunded	0.00 0
	VAL22:	3,226,657,300	2,681,597,900	545,059,400	63	3,226,657,300	0 Appeals Settled	541
	VAL23:	18,884,700	18,348,000	536,700	2	18,884,700	0 Total Paid	39,218,776.84 1,031
	VAL24:	14,781,500	11,926,100	2,855,400	2	14,781,500	0 Total Refund	5,099.78 1
	TAXABLE	3,260,323,500	2,711,872,000	548,451,500		3,260,323,500	0 Refund Issued	5,099.78 1
	TOT TAX	39,213,009.18	32,681,048.71	6,531,960.47		11,293,318.88	0 Total -100% Tax on Appe:	6,531,960.47 0
							0 Appeal Funds	6,531,960.47 481
							0.00 Value Reductions	0 0
							No Change	0 1,034
							Value Increases	0 0

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**MAUI COUNTY**  
**PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS**  
**TAX YEAR FROM 2023 TO 2023**  
**GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS**

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2023										
HEARING TYPE: Tax Appeal Court										
HEARING STATUS: Active										
Count: 78	TOTAL	2,189,947,600	1,615,983,900	573,963,700	0	2,189,947,600	0	Appeal Fees	0.00	
	EXEMPT	0	800,000	-800,000	0	0	0	Appeal Fees Refunded	0.00	
	VAL22:	2,160,899,500	2,160,899,500	548,306,100	65	2,160,899,500	0	Appeals Settled		
	VAL23:	3,190,500	3,190,500	14,780,400	10	17,970,900	0	Total Paid	25,143,055.35	7
	VAL24:	0	0	11,077,200	3	11,077,200	0	Total Refund	0.00	
	TAXABLE	1,615,783,900	1,615,783,900	578,253,700		2,189,947,600	0	Refund Issued	0.00	
	TOT TAX	25,143,055.35	18,589,837.28	6,553,218.07		0.00	0.00	Total -100% Tax on Appe:	6,553,218.07	
								Appeal Funds	6,553,218.07	7
								Value Reductions	0	
								No Change	0	7
							Value Increases	0		
HEARING STATUS: Judgment										
Count: 538	TOTAL	998,719,500	998,719,500	0	0	998,719,500	0	Appeal Fees	0.00	
	EXEMPT	0	0	0	0	0	0	Appeal Fees Refunded	0.00	
	VAL22:	998,719,500	998,719,500	0	0	998,719,500	0	Appeals Settled		53
	VAL23:	0	0	0	0	0	0	Total Paid	14,581,304.70	53
	VAL24:	0	0	0	0	0	0	Total Refund	0.00	
	TAXABLE	998,719,500	998,719,500	0		998,719,500	0	Refund Issued	0.00	
	TOT TAX	14,581,304.70	14,581,304.70	0.00		14,581,304.70	0.00	Total -100% Tax on Appe:	0.00	
								Appeal Funds	0.00	
								Value Reductions	0	
								No Change	0	53
							Value Increases	0		
HEARING TYPE (Tax Appeal Court) TOTALS:										
Count: 616	TOTAL	3,188,667,100	2,614,703,400	573,963,700	0	3,188,667,100	0	Appeal Fees	0.00	
	EXEMPT	0	800,000	0	0	0	0	Appeal Fees Refunded	0.00	
	VAL22:	3,159,619,000	2,611,312,900	548,306,100	65	3,159,619,000	0	Appeals Settled		53
	VAL23:	17,970,900	3,190,500	14,780,400	10	17,970,900	17,970,900	Total Paid	39,724,360.05	61
	VAL24:	11,077,200	0	11,077,200	3	11,077,200	0	Total Refund	0.00	
	TAXABLE	3,188,667,100	2,614,503,400	578,253,700		3,188,667,100	0.00	Refund Issued	0.00	
	TOT TAX	39,724,360.05	33,171,141.98	6,553,218.07		14,581,304.70	0.00	Total -100% Tax on Appe:	6,553,218.07	
								Appeal Funds	6,553,218.07	7
								Value Reductions	0	
								No Change	0	61
							Value Increases	0		

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT	
2023									
YEAR (2023) TOTALS:									
	TOTAL	3,188,667,100	2,614,703,400	573,963,700	0	3,188,667,100	0 Appeal Fees	0.00	0
Count: 616	EXEMPT	0	800,000	-800,000	0	0	0 Appeal Fees Refunded	0.00	0
	VAL22:	3,159,619,000	2,611,312,900	548,306,100	65	3,159,619,000	0 Appeals Settled		538
	VAL23:	17,970,900	3,190,500	14,780,400	10	17,970,900	0 Total Paid	39,724,360.05	613
	VAL24:	11,077,200	0	11,077,200	3	11,077,200	0 Total Refund	0.00	0
	TAXABLE	3,188,667,100	2,614,503,400	578,253,700		3,188,667,100	0 Refund Issued	0.00	0
	TOT TAX	39,724,360.05	33,171,141.98	6,553,218.07		14,581,304.70	0.00 Total -100% Tax on Appe:	6,553,218.07	0
							Appeal Funds	6,553,218.07	78
							Value Reductions	0	0
							No Change	0	616
							Value Increases	0	0



MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2023 TO 2023  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
ROLLTYPE (RP) TOTALS:								
Count: 616	TOTAL	3,188,667,100	2,614,703,400	573,963,700	0	3,188,667,100	0 Appeal Fees	0
	EXEMPT	0	800,000	-800,000	0	0	0 Appeal Fees Refunded	0.00 0
	VAL22:	3,159,619,000	2,611,312,900	548,306,100	65	3,159,619,000	0 Appeals Settled	538
	VAL23:	17,970,900	3,190,500	14,780,400	10	17,970,900	0 Total Paid	39,724,360.05 613
	VAL24:	11,077,200	0	11,077,200	3	11,077,200	0 Total Refund	0.00 0
	TAXABLE	3,188,667,100	2,614,503,400	578,253,700		3,188,667,100	0 Refund Issued	0.00 0
	TOT TAX	39,724,360.05	33,171,141.98	14,581,304.70		14,581,304.70	0.00 Total -100% Tax on Appe:	6,553,218.07 0
							Appeal Funds	6,553,218.07 78
							Value Reductions	0 0
							No Change	0 616
							Value Increases	0 0
GRAND TOTALS:								
Count: 616	TOTAL	3,188,667,100	2,614,703,400	573,963,700	0	3,188,667,100	0 Appeal Fees	0
	EXEMPT	0	800,000	-800,000	0	0	0 Appeal Fees Refunded	0.00 0
	VAL22:	3,159,619,000	2,611,312,900	548,306,100	65	3,159,619,000	0 Appeals Settled	538
	VAL23:	17,970,900	3,190,500	14,780,400	10	17,970,900	0 Total Paid	39,724,360.05 613
	VAL24:	11,077,200	0	11,077,200	3	11,077,200	0 Total Refund	0.00 0
	TAXABLE	3,188,667,100	2,614,503,400	578,253,700		3,188,667,100	0 Refund Issued	0.00 0
	TOT TAX	39,724,360.05	33,171,141.98	6,553,218.07		14,581,304.70	0.00 Total -100% Tax on Appe:	6,553,218.07 0
							0 Appeal Funds	6,553,218.07 78
							Value Reductions	0 0
							No Change	0 616
							Value Increases	0 0

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**MAUI COUNTY**  
**PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS**  
**TAX YEAR FROM 2024 TO 2024**  
**GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS**

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
2024										
HEARING TYPE: Tax Appeal Court										
HEARING STATUS: Active										
Count: 137	TOTAL	2,300,947,300	1,749,893,650	551,053,650	0	2,300,947,300	0	Appeal Fees	0.00	
	EXEMPT	200,000	500,000	-300,000	0	200,000	0	Appeal Fees Refunded	0.00	
	VAL22:	2,235,436,200	2,235,436,200	502,611,030	84	2,276,611,800	41,175,600	Appeals Settled		
	VAL23:	9,068,480	9,068,480	43,188,720	49	11,081,600	-41,175,600	Total Paid	25,925,651.04	13
	VAL24:	7,500,000	7,500,000	5,553,900	2	13,053,900	0	Total Refund	0.04	
	TAXABLE	1,749,393,650	1,749,393,650	551,353,650		2,300,747,300	0	Refund Issued	0.00	
	TOT TAX	25,926,915.54	19,422,363.23	6,504,552.31		0.00	0.00	Total -100% Tax on Appe:	6,504,552.31	
								Appeal Funds	6,504,198.79	13
								Value Reductions	0	
								No Change	0	13
							Value Increases	0		
HEARING TYPE (Tax Appeal Court) TOTALS:										
Count: 137	TOTAL	2,300,947,300	1,749,893,650	551,053,650	0	2,300,947,300	0	Appeal Fees	0.00	
	EXEMPT	200,000	500,000	200,000	0	200,000	0	Appeal Fees Refunded	0.00	
	VAL22:	2,235,436,200	1,732,825,170	502,611,030	84	2,276,611,800	41,175,600	Appeals Settled		
	VAL23:	52,257,200	9,068,480	43,188,720	49	11,081,600	52,257,200	Total Paid	25,925,651.04	13
	VAL24:	13,053,900	7,500,000	5,553,900	2	13,053,900	0	Total Refund	0.04	
	TAXABLE	2,300,747,300	1,749,393,650	551,353,650		2,300,747,300	0.00	Refund Issued	0.00	
	TOT TAX	25,926,915.54	19,422,363.23	6,504,552.31		0.00	0.00	Total -100% Tax on Appe:	6,504,552.31	
								Appeal Funds	6,504,198.79	13
								Value Reductions	0	
								No Change	0	13
							Value Increases	0		
YEAR (2024) TOTALS:										
Count: 137	TOTAL	2,300,947,300	1,749,893,650	551,053,650	0	2,300,947,300	0	Appeal Fees	0.00	
	EXEMPT	200,000	500,000	-300,000	0	200,000	0	Appeal Fees Refunded	0.00	
	VAL22:	2,235,436,200	1,732,825,170	502,611,030	84	2,276,611,800	41,175,600	Appeals Settled		
	VAL23:	52,257,200	9,068,480	43,188,720	49	11,081,600	-41,175,600	Total Paid	25,925,651.04	13
	VAL24:	13,053,900	7,500,000	5,553,900	2	13,053,900	0	Total Refund	0.04	
	TAXABLE	2,300,747,300	1,749,393,650	551,353,650		2,300,747,300	0	Refund Issued	0.00	
	TOT TAX	25,926,915.54	19,422,363.23	6,504,552.31		0.00	0.00	Total -100% Tax on Appe:	6,504,552.31	
								Appeal Funds	6,504,198.79	13
								Value Reductions	0	
								No Change	0	13
							Value Increases	0		

MAUI COUNTY  
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS  
TAX YEAR FROM 2024 TO 2024  
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT		LITIGATED FUNDS VALUE/COUNT	
ROLLTYPE (RP) TOTALS:										
Count: 137	TOTAL	2,300,947,300	1,749,893,650	551,053,650	0	2,300,947,300	0	Appeal Fees		0
	EXEMPT	200,000	500,000	-300,000	0	200,000	0	Appeal Fees Refunded	0.00	0
	VAL22:	2,235,436,200	1,732,825,170	502,611,030	84	2,276,611,800	41,175,600	Appeals Settled		0
	VAL23:	52,257,200	9,068,480	43,188,720	49	11,081,600	-41,175,600	Total Paid	25,925,651.04	133
	VAL24:	13,053,900	7,500,000	5,553,900	2	13,053,900	0	Total Refund	0.04	4
	TAXABLE	2,300,747,300	1,749,393,650	551,353,650		2,300,747,300	0	Refund Issued	0.00	0
	TOT TAX	25,926,915.54	19,422,363.23	0.00		0.00	0.00	Total -100% Tax on Appe	6,504,552.31	0
								Appeal Funds	6,504,198.79	133
								Value Reductions	0	0
								No Change	0	137
								Value Increases	0	0
GRAND TOTALS:										
Count: 137	TOTAL	2,300,947,300	1,749,893,650	551,053,650	0	2,300,947,300	0	Appeal Fees		0
	EXEMPT	200,000	500,000	-300,000	0	200,000	0	Appeal Fees Refunded	0.00	0
	VAL22:	2,235,436,200	1,732,825,170	502,611,030	84	2,276,611,800	41,175,600	Appeals Settled		0
	VAL23:	52,257,200	9,068,480	43,188,720	49	11,081,600	-41,175,600	Total Paid	25,925,651.04	133
	VAL24:	13,053,900	7,500,000	5,553,900	2	13,053,900	0	Total Refund	0.04	4
	TAXABLE	2,300,747,300	1,749,393,650	551,353,650		2,300,747,300	0	Refund Issued	0.00	0
	TOT TAX	25,926,915.54	19,422,363.23	6,504,552.31		0.00	0.00	Total -100% Tax on Appe	6,504,552.31	0
								Appeal Funds	6,504,198.79	133
								Value Reductions	0	0
								No Change	0	137
								Value Increases	0	0

## BFED Committee

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**From:** Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Sent:** Wednesday, April 23, 2025 3:49 PM  
**To:** BFED Committee  
**Cc:** Lesley J. Milner; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray  
**Subject:** (BFED-1)(FN-13)  
**Attachments:** (BFED-1)(FN-13).pdf

Hello,

Please see attached correspondence.

Thank you,

***Janina Agapay***

County of Maui | Budget Office

Phone: (808) 270-7836

Email: Janina.E.Agapay@co.maui.hi.us