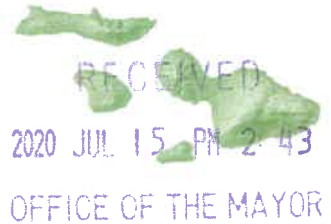
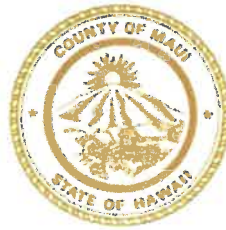


MICHAEL P. VICTORINO  
Mayor

MICHELE CHOUTEAU MCLEAN, AICP  
Director

JORDAN E. HART  
Deputy Director



**DEPARTMENT OF PLANNING**  
COUNTY OF MAUI  
ONE MAIN PLAZA  
2200 MAIN STREET, SUITE 315  
WAILUKU, MAUI, HAWAII 96793

July 15, 2020

Honorable Michael P. Victorino, Mayor  
County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

**APPROVED FOR TRANSMITTAL**

*Michael P Victorino* 7/16/20  
Mayor Date

For Transmittal to:

Honorable Michael J. Molina, Chair  
Governance, Ethics and Transparency Committee  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Councilmember Molina:

**SUBJECT: LITIGATION MATTERS (SETTLEMENT AUTHORIZATION:  
COUNTY OF MAUI V. RICK MARKHAM, ET AL.;  
CIVIL 17-1-0384(2)) (GET-11(35))**

This letter responds to a question asked by your Committee about the real property tax classification for TMK (2) 2-6-004: 016 located at 115 Hana Highway in Paia.

For year 2020, the property tax is assessed at the Commercial classification. The tax assessments due in August 2020 and February 2021 are \$9,090.94 and \$9,090.93, respectively, for a total of \$18,181.97. According to the Real Property Assessment Division (RPA), the current classification is due to the property no longer being allowed to conduct short-term rental use.

In years 2013 – 2019, the property was assessed at both Short-Term Rental and Commercial classifications in recognition of both uses being conducted on the property. RPA discovered the short-term rental use and began assessing at the appropriate classification in the 2013 tax year. Prior to 2013, it was assessed at the Commercial classification. According to RPA, the current owner of the property purchased it in 2006.

Honorable Michael P. Victorino, Mayor  
For Transmittal to:  
Honorable Michael J. Molina, Chair  
July 15, 2020  
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Below is information from RPA's website and the information that they provided in response to your Committee's questions.

<b>Tax Year</b>	<b>Tax Paid (Assessed)</b>	<b>Tax Classification</b>
2020	(\$18,181.97)	Commercial
2019	\$31,128.27	Short-Term Rental and Commercial
2018	\$30,341.78	Short-Term Rental and Commercial
2017	\$31,654.19	Short-Term Rental and Commercial
2016	\$39,443.26	Short-Term Rental and Commercial
2015	\$23,445.29	Short-Term Rental and Commercial
2014	\$17,886.95	Short-Term Rental and Commercial
2013	\$14,757.30	Short-Term Rental and Commercial
2012	\$9,988.44	Commercial
2011	\$14,956.88	Commercial
2010	\$14,988.13	Commercial
2009	\$15,881.88	Commercial
2008	\$15,804.38	Commercial
2007	\$13,871.26	Commercial
2006	\$8,413.80	Commercial

I hope this information is helpful and answers your questions. Please feel free to contact me if I can be of further assistance.

Sincerely,



MICHELE MCLEAN, AICP  
Planning Director

xc: Marcy Martin, Real Property Tax Administrator  
Brian Bilberry, Deputy Corporation Counsel

MCM:atw

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