

SPECIAL COMMITTEE ON REAL PROPERTY TAX REFORM

Council of the County of Maui

MINUTES

March 23, 2026

Online Only via Teams

CONVENE: 1:48 p.m.

PRESENT: VOTING MEMBERS:

Councilmember Alice L. Lee, Chair
Councilmember Keani Rawlins-Fernandez, Vice-Chair
Councilmember Kauano Batangan, Member
Councilmember Yuki Lei K. Sugimura, Member

NON-VOTING MEMBERS:

Councilmember Tamara Paltin, Member

EXCUSED: VOTING MEMBERS:

Councilmember Gabe Johnson, Member

STAFF:

Kirsten Szabo, Legislative Analyst
James Krueger, Senior Legislative Analyst
Peter Hanano, Legislative Attorney
Maria Leon, Committee Secretary
Lei Dinneen, Council Services Assistant Clerk

Residency Area Offices

Keomailani Hirata, Council Aide, Molokai Residency Area Office
Roxanne Morita, Council Aide, Lānaʻi Residency Area Office

ADMIN.:

Marcy Martin, Director, Department of Finance
Kristie Wrigglesworth, Deputy Corporation Counsel, Department of the
Corporation Counsel

OTHERS: (15+) additional attendees

PRESS: *Akakū: Maui Community Television, Inc.*

CHAIR LEE: . . .*(gavel)*. . . Will the Special Committee on Real Property Tax Reform meeting of March 23rd, 2026, please come to order. It is 1:48 p.m. My name is Alice Lee, Chair of the Committee. This online meeting is being conducted in accordance with the Sunshine Law. As a reminder, when your name is called, if you are not in the Council Chamber, please state your location and identity...and identify by name who, if anyone, is in the room, vehicle, or workspace with you today. Minors do not need to be identified. Committee Voting Members: Committee Vice-Chair Keani Rawlins-Fernandez...I'm taking roll call --

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VICE-CHAIR RAWLINS-FERNANDEZ: Aloha 'auinalā --

CHAIR LEE: Okay.

VICE-CHAIR RAWLINS-FERNANDEZ: -- Chair. Aloha 'auinalā kākou. I'm at my private residence with my two minor children who are home because of the storm. And there are currently no testifiers at the Molokai District office. Sending my aloha to everyone on behalf of Molokai for all the support that Maui has also been providing us. Mahalo, Chair.

CHAIR LEE: Thank you. Councilmember Kauano Batangan.

COUNCILMEMBER BATANGAN: Aloha, Chair.

CHAIR LEE: Aloha. Councilmember Gabe Johnson, excused. Councilmember Yuki Lei Sugimura.

COUNCILMEMBER SUGIMURA: Good afternoon.

CHAIR LEE: Good afternoon. And I heard Member Paltin. Are you there? I guess not. Okay. But you're always welcome.

COUNCILMEMBER PALTIN: Aloha 'auinalā kākou. Thanks for welcoming me.

CHAIR LEE: Are you home alone?

COUNCILMEMBER PALTIN: Oh, no I'm not. I have with me one adult male, George Vierra, and one minor canine --

CHAIR LEE: Okay.

COUNCILMEMBER PALTIN: -- who shall remain unnamed, that's sleeping --

CHAIR LEE: Oh.

COUNCILMEMBER PALTIN: -- in her kennel.

CHAIR LEE: Okay, very good. Thank you. Also present are the RPTR Committee Staff, which includes James Krueger, Kirsten Szabo, Peter Hanano, Maria Leon, and we have Deputy Corp. Counsel...could you state your name for the record?

MS. WRIGGLESWORTH: Kristie Wigglesworth.

CHAIR LEE: I knew it was another Kristie. There's, like, five of them that work up there. Okay. And then also with us we have present from the Department of Finance, Finance Director Marcy Martin. Good afternoon.

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MS. MARTIN: Good afternoon.

CHAIR LEE: Okay, the item. Oh, see the last page of the agenda for information on meeting connectivity.

BILLS TO BE FILED OR REFERRED TO ANOTHER COMMITTEE

CHAIR LEE: The item...the Committee may recommend the following bills be filed or referred to another Committee. And for opening comments I say thank you, Members, for attending today's meeting. The only matter on today's agenda is whether the...the pending bills before this Committee should be filed or referred to another Committee. This Committee's term is set to expire at the end of this week, okay? The bills we must address are posted on today's agenda. But before we discuss, let's proceed with testimony on this item. Staff?

MR. KRUEGER: Chair, there's currently no one signed up to testify on this item, so we'll do a last call. If there is anyone who would like to testify on this item, please identify yourself now. On Teams, you can do that by using the raise-hand function. We'll do a countdown; three, two, one. Chair, there is no one to testify on this item.

CHAIR LEE: Okay. All right. Then you did...you did mention last call for everybody? Members, are there any objections to closing public testimony and accepting written testimony?

COUNCILMEMBERS: No objections.

CHAIR LEE: So ordered. We are...public testimony is closed for this item.

. . . CLOSE PUBLIC TESTIMONY . . .

CHAIR LEE: We can entertain questions from Members. If Members will be...Members will be timed during their questions. Members can discuss the pending bill and whether they should be referred to another Committee. Bills that are not recommended for referral will be recommended for filing. However, what I'm really going to recommend is that anything that was not passed and is pending in this Committee all be referred to the BFED Committee. And there, that Committee can decide whether to take up any item or file it. Is...are there any objections to that? If not, I need a motion.

COUNCILMEMBER SUGIMURA: So moved.

COUNCILMEMBER BATANGAN: Second.

CHAIR LEE: Moved by Vice-Chair...I mean, Vice-Chair of the Council Yuki Lei Sugimura, seconded by Kauanoe Batangan. Any discussion? Members, just for your

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information...and you will be getting a copy of the summary of our work, which began on September 16th and will end today, March 23rd. So roughly six months, or so, of work, and I want to thank all of you for your good ideas. We were able to pass 8 out of 16 items. Very good, guys. Let me just tell you, one of them...there's eight, but I'll tell you about three. Bill 170, CD1, was Gabe Johnson's bill, creates a tax credit under the Circuit Breaker Program up to \$10,000. And then Vice-Chair Keani Rawlins-Fernandez, Bill 168, CD1, requires the Director of Finance to consider shared equity deed restrictions when addressing real property, set standards for consistent assessments. Very good. And then we had another one, which was kind of a joint effort by a number of people: Member Paltin, Director Marcy Matin of Finance, of course the Big Island because they had the original ordinance which we followed. And that was Bill 142, allows filing for the home exemption June and December, which...which helps...we tried really hard to provide tax relief for our working families and seniors. That bill is going to help, but we really got to keep working on that one. Some bills still need more work, and I would say that one is one of them in the future. So it...further discussion. Did you have something to say, Member Sugimura?

COUNCILMEMBER SUGIMURA: Thank you for creating this.

CHAIR LEE: You're welcome.

COUNCILMEMBER SUGIMURA: Yeah.

CHAIR LEE: Member Rawlins-Fernandez...Vice-Chair Rawlins-Fernandez.

VICE-CHAIR RAWLINS-FERNANDEZ: Mahalo, Chair. And I will echo all the sentiments you shared. This was very productive. And as Mr. Croly requested, I...I would be willing to serve on the RPTR Committee again if, you know, we think that we should convene again and include Member Paltin as a Voting Member since she attended, I think, all of the meetings or, if not, most and also drafted legislation for...on behalf of the Committee Members to provide relief. My question is regarding the motion on the floor. So the agenda item says, "The Committee may recommend the following bills be filed or referred to another Committee". And then you said that your recommendation is for it to be all referred to the BFED Committee. So is the motion for it all to be referred to the BFED Committee, just for clarification so I know what I'm voting on?

CHAIR LEE: Yes. To all be referred --

VICE-CHAIR RAWLINS-FERNANDEZ: Okay.

CHAIR LEE: -- to the BFED Committee.

VICE-CHAIR RAWLINS-FERNANDEZ: Perfect. Support.

CHAIR LEE: Okay.

VICE-CHAIR RAWLINS-FERNANDEZ: And then, Chair, when we...if we do reconvene our

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special committee, and we want to take those bills back, we just request for them to come back to us?

CHAIR LEE: Or recreate them. Or recreate them.

VICE-CHAIR RAWLINS-FERNANDEZ: Okay. Well, I...I don't want to make the Staff work harder than they...than they need to but sounds good.

CHAIR LEE: Okay.

VICE-CHAIR RAWLINS-FERNANDEZ: We'll figure it out. We'll cross that bridge when we get there.

CHAIR LEE: Yes, because I won't be here. Sadly, you know, I won't be here. I...I would love to be here, but I'm not going to be here. But I...I will support --

VICE-CHAIR RAWLINS-FERNANDEZ: What do you mean? I...I thought we were going to do this after budget.

CHAIR LEE: . . .*(laughing)*. . .

VICE-CHAIR RAWLINS-FERNANDEZ: No?

CHAIR LEE: Silly goose. No.

VICE-CHAIR RAWLINS-FERNANDEZ: . . .*(laughing)*. . .

CHAIR LEE: No, we're not. Okay.

VICE-CHAIR RAWLINS-FERNANDEZ: Oh, okay.

CHAIR LEE: Now...all right. So we have one person with her hand up, and that is the Director of Finance, Marcy Martin.

MS. MARTIN: Thank you, Chair. I just want to thank this Committee, especially you, Chair, for forming this group. I feel it was very, very productive. And like you mentioned, we...we discussed so many ideas and the Real Property Assessment Division, and myself have listened to all of those ideas. And the things that we couldn't accomplish during this meeting, we are still working on. So we are still going to try to come up with ideas to fulfill what we've discussed. But I just really want to thank you, and I feel really good about what's come out of this, so thank you so much.

CHAIR LEE: And thank you for all of your hard work, and Kari and your Department. All right. Members, are we ready to vote? Okay. All those in favor of the motion please raise your hand, say aye.

COUNCILMEMBERS: Aye.

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CHAIR LEE: One, two, three, four "ayes." And then...so we have one excused, is Member Johnson. Motion carries.

VOTE: AYES: Chair Lee, Vice-Chair Rawlins-Fernandez, and Councilmembers Batangan and Sugimura.

NOES: None.

ABSTAIN: None.

ABSENT: None.

EXCUSED: Councilmember Johnson.

MOTION CARRIED.

ACTION: Recommending REFERRAL of Bill 110 (2025), Bill 112 (2025), Bill 114 (2025), Bill 143 (2025), Bill 144 (2025), Bill 145 (2025), Bill 146 (2025), and Bill 181 (2025) to the Budget, Finance, and Economic Development Committee.

CHAIR LEE: Thank you very much, everybody for your hard work.

COUNCILMEMBER SUGIMURA: Thank you. Thank you, Chair.

CHAIR LEE: Okay. So nothing else on the agenda? This meeting is adjourned. . . .*(gavel)*. . .

ADJOURN: 1:58 p.m.

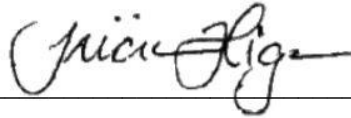
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CERTIFICATION

I, Tricia Higa, hereby certify that pages 1 through 6 of the foregoing represents, to the best of my ability, a true and correct transcript of the proceedings. I further certify that I am not in any way concerned with the cause.

DATED the 5th day of April 2026, in Mililani, Hawaii

A handwritten signature in black ink, appearing to read "Tricia Higa", is written over a horizontal line.

Tricia Higa