

REQUEST FOR LEGAL SERVICES

RECEIVED

By Corporation Counsel at 9:49 am, Oct 31, 2024

Date: October 30, 2024
From: Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee

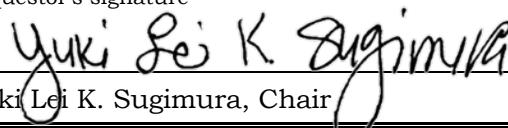
TRANSMITTAL
Memo to:

DEPARTMENT OF THE CORPORATION COUNSEL
Attention: Kristina C. Toshikiyo, Esq.

Subject: BILL 145 (2024), REAL PROPERTY TAX EXEMPTION FOR CHILD CARE FACILITIES (BFED-109)

Background Data: Please see revised bill. Please submit your response to bfed.committee@mauicounty.us with a reference to BFED-109.

Work Requested: FOR APPROVAL AS TO FORM AND LEGALITY
 OTHER:

Requestor's signature  Yuki Lei K. Sugimura, Chair	Contact Person <u>James Krueger or Carla Nakata</u> (Telephone Extension: <u>7761 or 5519, respectively</u>)
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ROUTINE (WITHIN 15 WORKING DAYS) RUSH (WITHIN 5 WORKING DAYS)
 PRIORITY (WITHIN 10 WORKING DAYS) URGENT (WITHIN 3 WORKING DAYS)

SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): November 6, 2024
REASON: For posting on November 15, 2024, Council agenda.

FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO: KCT	ASSIGNMENT NO. 2023-0087	BY: maa
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TO REQUESTOR: APPROVED DISAPPROVED OTHER (SEE COMMENTS BELOW)
 RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE):
Please see the attached approved bill. Thank you!

DEPARTMENT OF THE CORPORATION COUNSEL

Date 10/31/24

By 
(Rev. 7/03)

bfed:ltr:109acc01:cmn

Attachment

ORDINANCE NO. _____

BILL NO. 145, CD1 (2024)

A BILL FOR AN ORDINANCE TO AMEND SECTION 3.48.558,
MAUI COUNTY CODE, RELATING TO THE REAL PROPERTY TAX
EXEMPTION FOR CHILD CARE FACILITIES

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

SECTION 1. The Council finds that the amount of the Real Property Tax exemption for child care facilities has not been increased since the exemption was first authorized by Ordinance 2533, effective January 23, 1997. The Council further finds that licensed child care providers are an important resource for working families, and financial incentives are needed to support the viability of these operations.

According to the Department of Finance, for Fiscal Year 2025, nine child care facilities receive the child care facility exemption, all of which also receive the home exemption. Therefore, the fiscal impact to the County of an increased child care facility exemption amount will be limited.

This Ordinance's purpose is to increase the child care facility exemption from \$50,000 to \$200,000.

SECTION 2. Section 3.48.558, Maui County Code, is amended by amending Subsection A to read as follows:

"A. Real property used for the operation of a child care home, day care home, nursery, babysitting service, or other like child care facility [shall be] is exempt from property taxes to the extent provided below, [provided that] if the child care provider

operating the facility has been licensed by the [state] State department of human services for one year or more and is actually and actively engaged in providing child care services in the facility, and [that] the facility conforms with zoning requirements [set forth in title 19 of this code]:

1. The child care facility [shall be] is totally exempt [where] if the value of the property is [not in excess of \$50,000.] \$200,000 or less.

2. [Where] If the value of the property [is in excess of [\$50,000,] exceeds \$200,000, the exemption [shall be in the amount of \$50,000.] is \$200,000.”

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. TOSHIKIYO

Department of the Corporation Counsel
County of Maui

bfed:misc:109abill01:cmn

INTRODUCED BY:

Yuki Lei K. Sugimura

YUKI LEI K. SUGIMURA

BFED Committee

From: Kristina Toshikiyo <Kristina.C.Toshikiyo@co.maui.hi.us>
Sent: Thursday, October 31, 2024 10:43 AM
To: BFED Committee
Cc: Melody Andrion; James G. Krueger
Subject: Transmitting BFED-109 Bill 145 CD1
Attachments: BFED-109 2024-10-31 RAFL Closing Bill 145 (2024) RPT Exemption for Child Care Facilitiespdf.pdf

Hi,

Please see the attached approved bill.

Mahalo!

Kristina

***Department of the Corporation Counsel emails may contain attorney-client privilege information and should not be forwarded without approval.

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