

ORDINANCE NO. \_\_\_\_\_

BILL NO. 146 (2025)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.410, MAUI COUNTY CODE, ON THE PRINCIPAL HOME EXEMPTION'S APPLICATION DEADLINES

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

SECTION 1. This Ordinance clarifies and revises the application deadlines for the Principal Home Exemption to better align with the annual Real Property Tax payment cycle.

SECTION 2. Section 3.48.410, Maui County Code, is amended by amending Subsection B to read as follows:

“B. Notwithstanding subsection A:

1. The exemption from taxation granted in section 3.48.466(B) must not be allowed unless the claimant has filed with the department of finance, on or before January 31, 2024, for tax year 2025, a claim for exemption in a form prescribed by the department.

2. Property owners who lease their property to individuals directly displaced by the August 2023 Maui wildfires may file a claim for an exemption under section 3.48.450 or 3.48.466(A), or both, by December 31, 2025, for the tax year beginning July 1, 2025, in a form prescribed by the department of finance. For purposes of this paragraph, “directly displaced by the August 2023 Maui wildfires” has the same meaning as in section 3.48.466(K).

3. The exemption from taxation granted for principal home in section 3.48.450 must be allowed from the next tax payment date if the claimant has filed a claim for the home exemption on or before December 31 for the first-half payment or June 30 for the second-half payment.”

SECTION 3. New material is underscored. In printing this bill, the County Clerk need not include the underscoring.

SECTION 4. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:

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Department of the Corporation Counsel  
County of Maui

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INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee", written over a horizontal line.

ALICE L. LEE