

REQUEST FOR LEGAL SERVICES

RECEIVED

By Corporation Counsel at 8:52 am, May 01, 2024

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

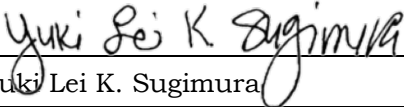
TRANSMITTAL
Memo to:

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

Subject: FISCAL YEAR 2025 BUDGET – PROPOSED REAL PROPERTY TAX RATES (BFED-1)
(CC-14)

Background Data: Please see attached resolution. Please submit the response to bfed.committee@mauicounty.us with a reference to BFED-1.

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

Requestor's signature  Yuki Lei K. Sugimura	Contact Person <u>James Krueger or Kasie Apo Takayama</u> (Telephone Extension: <u>7761 or 7665, 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): May 1, 2024, by 9:00 a.m.
REASON: To submit to the Office of the County Clerk for posting by May 1, 2024, at 12:00 p.m.

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): _____

DEPARTMENT OF THE CORPORATION COUNSEL

Date 5/1/24

By  (Rev. 7/03)

bfed:2025bgt:240430acc02:jgk

Attachment

Resolution

No. _____

ADOPTING THE REAL PROPERTY TAX RATES
FOR THE COUNTY OF MAUI,
EFFECTIVE JULY 1, 2024

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2024, are proposed as follows:


CLASSIFICATION (and property valuation, if applicable)	RANGE OF TAX RATES
A. Owner-occupied	
Tier 1: up to \$1,000,000	\$1.80
Tier 2: \$1,000,001 to \$3,000,000	\$2.00
Tier 3: more than \$3,000,000	\$3.25
B. Non-owner-occupied	
Tier 1: up to \$1,000,000	\$5.87
Tier 2: \$1,000,001 to \$3,000,000	\$8.50
Tier 3: more than \$3,000,000	\$14.00
C. Apartment	\$3.50
D. Hotel and resort	\$11.75
E. Time share	\$14.60
F. TVR-STRH	
Tier 1: up to \$1,000,000	\$12.50
Tier 2: \$1,000,001 to \$3,000,000	\$13.50
Tier 3: more than \$3,000,000	\$15.00
G. Long-term rental	
Tier 1: up to \$1,000,000	\$3.00
Tier 2: \$1,000,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.00

Resolution No. _____

H. Agricultural	\$5.74
I. Conservation	\$6.43
J. Commercial	\$6.05
K. Industrial	\$7.05
L. Commercialized residential	
Tier 1: up to \$1,000,000	\$4.00
Tier 2: \$1,000,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.00

2. That certified copies of this Resolution be transmitted to the Mayor and the Acting Director of Finance.

APPROVED AS TO FORM AND LEGALITY:



Deputy Corporation Counsel
County of Maui

bfed:2025bgt:rprates:rpratesreso(FY25)