

ORDINANCE NO. _____

BILL NO. 76 (2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48,
MAUI COUNTY CODE, RELATING TO EXEMPTIONS ON PROPERTIES
IMPACTED BY THE AUGUST 2023 WILDFIRES

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

SECTION 1. The purpose of this ordinance is to extend the tax relief program deadline to June 30, 2024 for leases that were in effect by July 1, 2024.

SECTION 2. Section 3.48.551, Maui County Code, is amended by amending subsection A to read as follows:

“A. A dwelling unit or a portion of a dwelling unit that was not occupied as a long-term rental at the time of the August 2023 Maui wildfires and that has since the wildfires been occupied as a long-term rental under signed contract to lease for a term of at least one year to an individual who was directly displaced by the August 2023 Maui wildfires, without evicting a prior long-term tenant or a tenant with a physical or intellectual and developmental disability as defined by the American Psychiatric Association, is exempt from taxation, as follows:

1. The exemption from taxation in this section must be allowed from the next tax payment date, February 20, 2024, through June 30, 2025, if the applicant filed a claim with the department of finance on or before January 31, 2024, on a form prescribed by the department and the term of the lease is in effect by February 1, 2024.

2. The exemption from taxation in this section must be allowed from July 1, 2024 through June 30, 2025, if the applicant filed a claim with the department of finance on or before ~~[March 15, 2024]~~June 30, 2024, on a form prescribed by the department and the term of the lease is in effect by ~~[March 16, 2024]~~July 1, 2024.”

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 Material to be repealed is bracketed.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:



CHRISTIE M. TRENHOLME
Department of Corporation Counsel
County of Maui

LF2024-0508
2024-04-18 Ord Amd Sec 3.48.551.A

INTRODUCED BY:

A handwritten signature in black ink, appearing to read "Alice L. Lee", written in a cursive style. The signature is positioned above a horizontal line.

ALICE L. LEE

Upon the request of the Mayor.