

**RICHARD T. BISSEN, JR.**  
Mayor

**MARCY MARTIN**  
Director

**MARIA E. ZIELINSKI**  
Deputy Director

**DEPARTMENT OF FINANCE**  
COUNTY OF MAUI  
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October 25, 2024



Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

**APPROVED FOR TRANSMITTAL**

*Richard Bissen* 10-25-24  
\_\_\_\_\_  
Mayor Date

For Transmittal to:

Honorable Alice L. Lee, Chair  
and Members of the Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

**SUBJECT: A PROPOSED BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO AUGUST 2023 MAUI WILDFIRES REAL PROPERTY TAX RELIEF - ORIGINAL BILL WAS TRANSMITTED ON OCTOBER 17, 2024.**

Transmitted herewith is a proposed bill entitled, "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO AUGUST 2023 MAUI WILDFIRES REAL PROPERTY TAX RELIEF."

The purpose of the proposed bill is to extend August 2023 Maui wildfires real property tax relief through the tax year ending June 30, 2026 by amending Chapter 3.48, Maui County Code.

- Amend Section 3.48.230 - Real property impacted by the wildfires, that was totally exempt in fiscal year 2024-2025, will be totally exempt in fiscal year 2025-2026. There will be no reduction in revenue from fiscal year 2024-2025. The exemption cost about \$21,171,379 in fiscal year 2024-2025 and is expected to cost around the same for fiscal year 2025-2026.

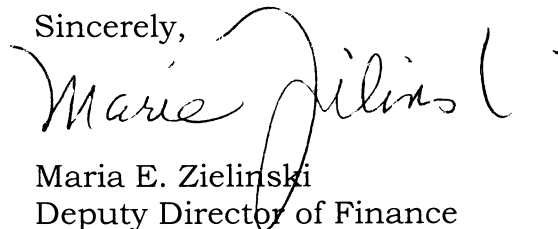
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- Amend Section 3.48.305 – Property owners who extend their wildfire long-term rental lease by 6 months or more, who received the wildfire long-term rental exemption in fiscal year 2024-2025, will be classified as long-term rental which is a favorable tax rate.
- Amend Section 3.48.466 – Property owners who rent for 6 to 11 months to a wildfire survivor are eligible for an exemption of \$300,000. This exemption cost about \$2,000,000 in fiscal year 2024-2025. Most of the six-month leases have expired so the program is estimated to cost well below \$2,000,000. At this point in time, there are no applicants.
- Amend Section 3.48.551 - Property owners who extend their wildfire long-term rental leases 6 months or more, who received the wildfire long-term rental exemption in fiscal year 2024-2025, will receive the long-term rental exemption for fiscal year 2025-2026 which ranges from \$100,000 to \$200,000. There will be no reduction in revenue as this program was in existence in fiscal year 2024-2025. There were about 1,400 applicants for fiscal year 2024-2025 at a cost of \$12.3 million. For fiscal year 2024-2025, qualified properties were non-taxable. This bill proposes to move them into the long-term rental class hence the cost is expected to be reduced.

The proposed bill must be adopted prior to December 31, 2024 for assessment year 2025, fiscal year 2025-2026, implementation. I respectfully request this matter be expedited for review and action. Thank you for your immediate attention in this matter.

Should you have any questions, please feel free to contact me or Director Marcy L. Martin at extension 7474.

Sincerely,

A handwritten signature in black ink that reads "Maria Zielinski". The signature is written in a cursive style with a large, looping initial "M".

Maria E. Zielinski  
Deputy Director of Finance