

REQUEST FOR LEGAL SERVICES

RECEIVED

By Corporation Counsel at 4:40 pm, Sep 25, 2024

Date: September 25, 2024

From: Yuki Lei K. Sugimura, Chair

Budget, Finance, and Economic Development Committee

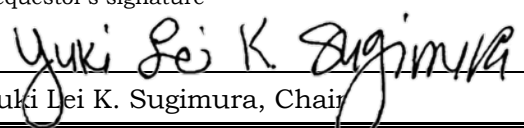
TRANSMITTAL
Memo to:

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

Subject: **BILL 115 (2024), RELATING TO THE DEADLINE FOR FILING CLAIMS FOR REAL PROPERTY TAX EXEMPTIONS** (BFED-97)

Background Data: Please see revised bill. Please submit your response to bfed.committee@mauicounty.us with a reference to BFED-97.

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): October 2, 2024
REASON: Posting for the October 11, 2024, Council meeting

FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO: <u>KCT</u>	ASSIGNMENT NO. <u>2023-0087</u>	BY: <u>maa</u>
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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 9/27/24

By 
(Rev. 7/03)

bfed:ltr:097acc01:cmn

Attachment

ORDINANCE NO. _____

BILL NO. 115, CD1 (2024)

A BILL FOR AN ORDINANCE TO AMEND CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO THE DEADLINE FOR FILING CLAIMS FOR REAL PROPERTY TAX EXEMPTIONS

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

SECTION 1. This Ordinance’s purpose is to relieve property owners who are leasing their property to individuals directly displaced by the August 2023 Maui wildfires from the deadline for filing a claim for a home exemption or long-term rental exemption under section 3.48.410(A), Maui County Code.

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

“B. Notwithstanding subsection A[, the]:

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).”

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:097abill01:cmn

INTRODUCED BY:

TAMARA PALTIN

BFED Committee

From: Kristina Toshikiyo <Kristina.C.Toshikiyo@co.maui.hi.us>
Sent: Monday, September 30, 2024 10:35 AM
To: BFED Committee
Cc: Melody Andrion; James G. Krueger
Subject: Transmitting BFED-97 Bill 115 CD1
Attachments: 2024-09-27 BFED-97 RAFL Krueger Bill 115 Claims for RPT Exemptions.pdf

Categories: Processed

Aloha,

Please see the attached approved revised bill.

Thank you!

Kristina

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

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