

ORDINANCE NO. _____

BILL NO. 102 (2023)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, TO ESTABLISH AN AUGUST 2023 MAUI WILDFIRES EXEMPTION FROM REAL PROPERTY TAXATION

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

SECTION 1. This Ordinance's purpose is to provide Real Property Tax relief for those whose property was destroyed or damaged in the August 2023 Maui wildfires.

SECTION 2. Chapter 3.48, Maui County Code, is amended by adding a new section to read as follows:

"3.48.465 August 2023 Maui wildfires exemption. A. Real property that was destroyed or damaged by the August 2023 Maui wildfires and is uninhabitable or unsafe to conduct business in are exempt from paying real property taxes, delinquent taxes, and penalties for a period of three years beginning January 1, 2024.

B. Real property that receives this exemption will lose the exemption if sold prior to January 1, 2027. The new landowner will be responsible for paying taxes on the property from the date of the recorded sale."

SECTION 3. This Ordinance takes effect on approval.

INTRODUCED BY:

Yuki Lei Sugimura

YUKI LEI K. SUGIMURA