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Alice L. Lee

Vice-Chair  
Yuki Lei K. Sugimura

Councilmembers  
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Nohelani U'u-Hodgins



Director of Council Services  
David M. Raatz, Jr., Esq.

Deputy Director of Council Services  
Richelle K. Kawasaki, Esq.

**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

April 22, 2026

Ms. Marcy Martin, Director  
Department of Finance  
County of Maui  
Wailuku, Hawaii 96793

Dear Ms. Martin:

SUBJECT: **PROPOSED FISCAL YEAR 2027 BUDGET FOR THE  
COUNTY OF MAUI** (BFED-1) (FN-11)

In addition to the tax rates sent by correspondence dated April 21, 2026, may I please request you provide the certified value for tax rate purposes for the following Real Property Tax classifications and tiers:

Owner-occupied (TP)  
Tier 1: up to \$1,000,000  
Tier 2: \$1,000,001 to \$6,000,000  
Tier 3: more than \$6,000,000

Owner-occupied (TP)  
Tier 1: up to \$1,500,000  
Tier 2: \$1,500,001 to \$6,000,000  
Tier 3: more than \$6,000,000

May I further request that you transmit a written response to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by **4:30 p.m. on April 23, 2026**. To ensure efficient processing, please include BFED-1 in the subject line.

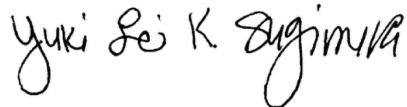
May I also request that you restate the question followed by your corresponding response. Include any attachments or exhibits. Please ensure your response is clear and legible by using a minimum 12-point font throughout so Committee Members and the public can easily read the document once it is posted.

Ms. Marcy Martin  
April 22, 2026  
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To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, Jarret Pascual at ext. 7141, Clarissa MacDonald at ext. 7135, or Pauline Martins at ext. 8039).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive style with a large, looped "Y" and "S".

YUKI LEI K. SUGIMURA, Chair  
Budget, Finance, and Economic  
Development Committee

bfed:2027bgt:260421afn01:clm

cc: Mayor Richard T. Bissen, Jr.  
Budget Director

## BFED Committee

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**From:** BFED Committee  
**Sent:** Wednesday, April 22, 2026 2:39 PM  
**To:** 'Marcy Martin'  
**Cc:** 'Maria Zielinski'; 'Alice Hale'; 'finance'; 'Zeke Kalua'; 'Lesley Milner'; 'Kristina Cabbat'; 'tiare.p.horner@co.maui.hi.us'; 'Shirley Blackburn'; 'Janina Agapay'  
**Subject:** PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-11)  
**Attachments:** (FN-11) Correspondence to Finance 04-21-2026.pdf

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

**MARCY MARTIN**  
Director

**MARIA E. ZIELINSKI**  
Deputy Director




**DEPARTMENT OF FINANCE**  
COUNTY OF MAUI  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
PHONE: (808) 270-7722  
[www.MauiCounty.gov](http://www.MauiCounty.gov)

April 23, 2026

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

APPROVED FOR TRANSMITTAL

  
Mayor Date

 For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
and Members of the Budget, Finance, and Economic Development Committee  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

**SUBJECT: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE  
COUNTY OF MAUI (BFED-1) (FN-11)**

This transmittal is in response to your letter dated April 22, 2026, requesting us to provide the certified value for tax rate purposes for the following Real Property Tax classifications and tiers:

Owner-occupied (TP)  
Tier 1: up to \$1,000,000  
Tier 2: \$1,000,001 to \$6,000,000  
Tier 3: more than \$6,000,000

Owner-occupied (TP)  
Tier 1: up to \$1,500,000  
Tier 2: \$1,500,001 to \$6,000,000  
Tier 3: more than \$6,000,000

Honorable Yuki Lei K. Sugimura, Chair  
and Members of the BFED Committee  
April 23, 2026  
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*Response: The certified value for tax rate purposes for the above Real Property Tax classifications and tiers are as follows:*

	<b>Certified Value</b>	<b>Parcel Count</b>
Owner-occupied (TP)		
Tier 1: up to \$1,000,000	18,945,740,470	20,744
Tier 2: \$1,000,001 to \$6,000,000	5,006,354,800	7,541
Tier 3: more than \$6,000,000	330,930,685	102
	<u>24,283,025,955</u>	<u>28,387</u>
Owner-occupied (TP)		
Tier 1: up to \$1,500,000	21,330,941,660	25,438
Tier 2: \$1,500,001 to \$6,000,000	2,621,153,610	2,847
Tier 3: more than \$6,000,000	330,930,685	102
Total	<u>24,283,025,955</u>	<u>28,387</u>

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN  
Director of Finance

mm:ks:em

## BFED Committee

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**From:** Tiare P. Horner <tiare.p.horner@co.maui.hi.us>  
**Sent:** Thursday, April 23, 2026 1:46 PM  
**To:** BFED Committee; Marcy L. Martin  
**Cc:** Maria E. Zielinski; Alice L. Hale; finance; Ezekielia I. Kalua; Lesley J. Milner; Kristina Angeline C. Cabbat; Shirley Blackburn; Janina E. Agapay  
**Subject:** RE: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-11)  
**Attachments:** (BFED-1) (FN-11).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Tiare P. Horner  
Budget Specialist  
Phone: 808.270.7517

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**From:** BFED Committee <BFED.Committee@mauicounty.us>  
**Sent:** Wednesday, April 22, 2026 14:39  
**To:** Marcy L. Martin <marcy.martin@co.maui.hi.us>  
**Cc:** Maria E. Zielinski <maria.e.zielinski@co.maui.hi.us>; Alice L. Hale <Alice.L.Hale@co.maui.hi.us>; finance <finance@co.maui.hi.us>; Ezekielia I. Kalua <zeke.kalua@co.maui.hi.us>; Lesley J. Milner <lesley.j.milner@co.maui.hi.us>; Kristina Angeline C. Cabbat <Kristina.Cabbat@co.maui.hi.us>; Tiare P. Horner <tiare.p.horner@co.maui.hi.us>; Shirley Blackburn <shirley.blackburn@co.maui.hi.us>; Janina E. Agapay <Janina.E.Agapay@co.maui.hi.us>  
**Subject:** PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-11)