

## BFED Committee

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**From:** Kristina Toshikiyo <Kristina.C.Toshikiyo@co.maui.hi.us>  
**Sent:** Tuesday, August 17, 2021 11:16 AM  
**To:** BFED Committee; Lesley J. Milner  
**Cc:** Melody Andrion  
**Subject:** BFED-80 Kuleana Land Tax Exemptions

Aloha,

Thank you for opportunity to review this bill, which was returned, signed, to the BFED committee yesterday.

Thank you also for clarifying and confirming that the retroactive claims for 2010-2031 includes Kuleana lands (current and future exemptions) and Kuleana Act government lands.

May we also suggest reviewing MCC 3.48.410 which requires claims under 3.48.554 shall be due by "December 31 preceding the tax year for which the exemption is claimed." There may be some confusion because the applications under 3.48.554 now includes retroactive claims not just for the tax year after applications are submitted.

Also, as related to the new section D(1) including trusts, we wanted to point out that there is a difference between a lineal descendant who is a trustee and a lineal descendant who is a beneficiary, especially if they are not one and the same. This already came up during discussion at committee, but I wanted to make note of this.

Please do not hesitate to contact me if you have any questions/concerns.

Mahalo,

Kristina