

## RPTR Committee

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**From:** Stephen Kieffer <grinningpig@hotmail.com>  
**Sent:** Saturday, October 25, 2025 9:30 AM  
**To:** RPTR Committee  
**Subject:** Testimony regarding property tax laws

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Aloha mai kākou,

I would like to share one thought regarding what I consider to be a very unfair aspect of Maui's property tax law and that is in the administration of the resident homeowner exemption.

For reasons of ease of eventual distribution of my estate, I created a revocable trust several years ago. My home is titled to the Stephen P. Kieffer Revocable Trust. This does not, or should not, change the fact that I am a resident homeowner. In fact since taking up residence on March 1, 2012, I have spent every night in my home excepting 2 nights on O'ahu for medical reasons. In spit of this, I have been refused resident homeowner status. The sizeable amount of extra money taken from me is money that would otherwise be spent supporting local businesses and organizations...

I believe this is grossly unfair and should be rectified in any revised legislation.

Mahalo,  
Stephen P. Kieffer

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