

REQUEST FOR LEGAL SERVICES

Date: May 1, 2026
From: Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee

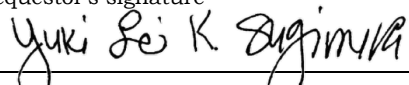
TRANSMITTAL
Memo to:

DEPARTMENT OF THE CORPORATION COUNSEL
Attention: Kristie M. Wrigglesworth, Esq.

Subject: FD1 VERSION OF RESOLUTION 26-69, REAL PROPERTY TAX RATES (BFED-1)
(CC-07)

Background Data: Please see the attached revised resolution. Please submit your response to bfed.committee@mauicounty.us with a reference to BFED-1.

Work Requested: FOR APPROVAL AS TO FORM AND LEGALITY
 OTHER:

Requestor's signature  Yuki Lei K. Sugimura, Chair	Contact Person <u>Kirsten Szabo or James Krueger</u> (Telephone Extension: <u>7662 or 7761, 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): 12:00 p.m. on May 5, 2026
REASON: To allow submission to the Office of the County Clerk by 12:00 p.m. on May 8, 2026, for posting on the May 15, 2026, Council agenda.

FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO:	ASSIGNMENT NO.	BY:
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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 _____

By _____

(Rev. 7/03)

bfed:2027bgt:260430acc01:clm

Attachment

Resolution

No. 26-69, FD1

ADOPTING THE REAL PROPERTY TAX RATES
FOR THE COUNTY OF MAUI,
EFFECTIVE JULY 1, 2026

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2026, are as follows:

CLASSIFICATION (and property valuation, if applicable)	TAX RATES
A. Owner-occupied	
Tier 1: up to \$1,500,000	\$1.65
Tier 2: \$1,500,001 to \$4,500,000	\$1.80
Tier 3: more than \$4,500,000	\$5.00
B. Non-owner-occupied	
Tier 1: up to \$1,000,000	\$6.25
Tier 2: \$1,000,001 to \$2,500,000	\$9.00
Tier 3: more than \$2,500,000	\$17.00
C. Apartment	\$3.50
D. Hotel and resort	\$11.80
E. Time share	\$14.90
F. TVR-STRH	
Tier 1: up to \$900,000	\$13.00
Tier 2: \$900,001 to \$3,000,000	\$15.00
Tier 3: more than \$3,000,000	\$17.00

Resolution No. 26-69, FD1

G. Long-term rental	
Tier 1: up to \$1,500,000	\$2.90
Tier 2: \$1,500,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$8.50
H. Agricultural	\$5.74
I. Conservation	\$6.43
J. Commercial	\$6.05
K. Industrial	\$7.05
L. Commercialized residential	
Tier 1: up to \$1,500,000	\$2.90
Tier 2: \$1,500,001 to \$3,000,000	\$5.00
Tier 3: more than \$3,000,000	\$10.00

2. That certified copies of this Resolution be transmitted to the Mayor and the Director of Finance.

bfed:2027bgt:rprates:260515 RPT Rates Reso FY27:clm

INTRODUCED BY:

Yuki Lei K. Sugimura
YUKI LEI K. SUGIMURA

BFED Committee

From: BFED Committee
Sent: Friday, May 1, 2026 7:35 AM
To: 'CorpCounselRFLS@co.maui.hi.us'
Cc: Kristie.Wrigglesworth@co.maui.hi.us
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (CC-7)
Attachments: (CC-7) Correspondence to Corporation Counsel 05-01-2026.pdf

REQUEST FOR LEGAL SERVICES

RECEIVED

By Corporation Counsel at 7:49 am, May 01, 2026

Date: May 1, 2026
From: Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee

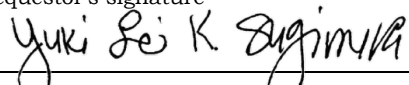
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(CC-07)

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FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO: KMW	ASSIGNMENT NO. 2025-0169	BY: maa
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DEPARTMENT OF THE CORPORATION COUNSEL

Date 5/4/2026

By  for KMW

(Rev. 7/03)

bfed:2027bgt:260430acc01:clm

Attachment

Resolution

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APPROVED AS TO FORM AND LEGALITY:



YUKARI MURAKAMI
Deputy Corporation Counsel
LF2025-0169 BFED-1 CC-07
bfeed:2027bgt:rprates:260515 RPT Rates Reso FY27:clm

INTRODUCED BY:

Yuki Lei K. Sugimura
YUKI LEI K. SUGIMURA