

# REQUEST FOR LEGAL SERVICES

**RECEIVED**

By Corporation Counsel at 4:28 pm, Nov 14, 2025

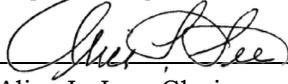
**Date:** November 14, 2025  
**From:** Alice L. Lee, Chair  
**Special Committee on Real Property Tax Reform**

TRANSMITTAL  
**Memo to:** DEPARTMENT OF THE CORPORATION COUNSEL  
Attention: Kristina C. Toshikiyo, Esq.

**Subject:** BILL 171 (2025), EXTENDING MAUI WILDFIRES REAL PROPERTY TAX RELIEF  
(RPTR-14)

**Background Data:** Please see Bill 171, CD1 (2025). Please submit your response to  
rpтр.committee@mauicounty.us with a reference to RPTR-14.

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

Requester's Signature  Alice L. Lee, Chair	Contact Person <u>Kirsten Szabo or Peter Hanano</u> (Telephone Extension: <u>7662 or 8007, 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): November 26, 2025  
REASON: For posting on the December 5, 2025, Council meeting agenda.

**FOR CORPORATION COUNSEL'S RESPONSE**

ASSIGNED TO: <u>KCT/KMW</u>	ASSIGNMENT NO. <u>2025-1351</u>	BY: <u>maa for alh</u>
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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): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date 11/17/2025  
By   
KRISTIE M. WRIGGLESWORTH (Rev. 7/03)

rpтр:ltr:014acc01:kes

Attachment

ORDINANCE NO. \_\_\_\_\_

BILL NO. **171, CD1** (2025)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, EXTENDING MAUI WILDFIRES REAL PROPERTY TAX RELIEF

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

SECTION 1. More than two years after the August 2023 Maui wildfires, recovery has not progressed at a rapid pace. As of October 2025, 515 building permits have been issued, 290 homes are under construction, and 83 homes have been rebuilt in Lahaina and Upcountry, but no commercial properties have been rebuilt and occupied. Property owners continue to face ongoing hardship with recovery. This Ordinance's purpose is to extend real property tax relief for property owners still impacted by the August 2023 Maui wildfires.

SECTION 2. Section 3.48.230, Maui County Code, is amended to read as follows:

**“3.48.230 Damage or destruction by disaster.** A. When real property is damaged or destroyed because of a tidal wave, earthquake, volcanic eruption, hurricane, fire, or other disaster as defined in section 127A-2, Hawai‘i Revised Statutes, or because of floodwaters overflowing the banks or walls of a river or stream, the director may remit taxes due on the property[, to the extent and] in the following manner [set forth as follows]:

1. The director must determine [whether] if the property was either: a) wholly destroyed[,]; or [was] b) partially destroyed or damaged[,]; and in the latter event must determine what percentage of the value of the whole property was destroyed or otherwise lost by [reason of] the disaster[.] or floodwaters overflowing.

2. If the property was wholly destroyed, the amount remitted must be the portion of the total tax on the property

for the tax year in which the destruction occurred constituting the portion of the tax year remaining after the destruction.

3. If the property was partially destroyed or [was] damaged, the percentage of the value destroyed or otherwise lost[, determined as provided in subsection A,] must be applied to the total tax on the property, and of the amount of tax so determined there must be remitted the portion constituting the portion of the tax year remaining after the partial destruction or damage.

4. An application for a remission of taxes under this section must be filed with the director on or before June [30<sup>th</sup>] 30 of the tax year involved, or within [sixty] 60 days after the occurrence of the disaster, whichever is later. Any amount of taxes authorized to be remitted by this section[, which] that has been paid[, ] must be refunded upon proper application out of real property tax collections.

B. Real property that was completely destroyed by the August 2023 Maui wildfires, as determined by the director, is exempt from real property taxes, including the minimum real property tax, through June 30, 2026.

C. Real property that is located in a red or yellow reentry zone in Lahaina, as established by the County following the August 2023 Maui wildfires in its reentry map of impacted areas, or for which access was restricted to certain hours by the government as of November 15, 2023, is exempt from real property taxes, including the minimum real property tax, for the period July 1, 2023, through June 30, 2024.

D. Real property that was located in a red or yellow reentry zone in Lahaina, as established by the County following the August 2023 Maui wildfires in its reentry map of impacted areas, or for which access was restricted to certain hours by the government, as determined by the director as of January 1, 2024, is exempt from real property taxes, including the minimum real property tax, for the period July 1, 2024, through June 30, 2026.

E. Real property that was located in a Lahaina reentry zone, as established by the County following the August 2023 Maui wildfires in its reentry map of impacted areas, is exempt from real property taxes, including the minimum real property tax, for the period July 1, 2026, through June 30, 2028; if the real property is not occupied and:

1. Is located where occupancy is prevented because of the status of public infrastructure or utilities;

2. Was completely destroyed by the August 2023 Maui wildfires and the property remains vacant; or

3. Was issued a building permit to repair or rebuild improvements after August 8, 2023, but has not received a final inspection approval.”

SECTION 3. Section 3.48.415, Maui County Code, is amended by amending Subsection B to read as follows:

“B. Exemptions that were in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, must remain in effect through December 31, [2026,] 2028, under the following circumstances:

1. The parcel does not sell in an arm’s length transaction.

2. The applicant for an exemption under section 3.48.450 does not apply for another exemption on any principal home.

3. The applicant for an exemption under section 3.48.475 does not apply for another exemption for a home, as defined in that section.

4. The parcel qualified for the exemption between January 1, 2023, and August 8, 2023.

5. The exemption is not subject to disallowance under section 3.48.430[; except that a].

A qualifying exemption under section 3.48.450 or 3.48.475 is transferable to another property in the County that is acquired by a deed recorded before January 1, 2025, for the 2025 tax year only, if the applicant makes a request for the transfer by December 31, 2024.”

SECTION 4. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 5. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



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KRISTIE M. WRIGGLESWORTH FOR  
KRISTINA C. TOSHIKIYO  
Department of the Corporation Counsel  
County of Maui

rprr:misc:014abill01:kes

INTRODUCED BY:

Yuki Lei K. Sugimura  
YUKI LEI K. SUGIMURA

## RPTR Committee

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**From:** Kristie M. Wrigglesworth <Kristie.Wrigglesworth@co.maui.hi.us>  
**Sent:** Monday, November 17, 2025 2:15 PM  
**To:** RPTR Committee  
**Cc:** Alice L. Hale; Kristina C. Toshikiyo  
**Subject:** RPTR-14 | RAFL Closing (2025 -1351)  
**Attachments:** 2025-11-17 RPTR-14 Bill 171, CD1 RAFL Closing.PDF

Aloha Kirsten,

Please see the attached approved and signed RPTR-14 Bill 171, CD1 (2025).

Mahalo,  
Kristie

**\*\*\*Department of the Corporation Counsel emails may contain attorney-client privilege information and should not be forwarded without approval.**

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Wailuku, HI 96793  
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