

Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Councilmembers
Kauanoë Batangan
Tom Cook
Gabe Johnson
Tamara Paltin
Keani N.W. Rawlins-Fernandez
Shane M. Sinenci
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

April 21, 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-09)**

To allow the Committee to consider setting the Real Property Tax Rates for FY 2027, may I please request you provide the certified value for tax rate purposes for the following classifications and tiers:

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

Owner-occupied
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$5,500,000
Tier 3: more than \$5,500,000

Owner-occupied (TP)
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$5,000,000
Tier 3: more than \$5,000,000

Owner-occupied (TP)
Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$5,000,000
Tier 3: more than \$5,000,000

Owner-occupied (TP)
Tier 1: up to \$1,200,000
Tier 2: \$1,200,001 to \$5,000,000
Tier 3: more than \$5,000,000

Owner-occupied (TP)
Tier 1: up to \$1,200,000
Tier 2: \$1,200,001 to \$4,500,000
Tier 3: more than \$4,500,000

Non-owner-occupied
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$3,500,000
Tier 3: more than \$3,500,000

Non-owner-occupied (SS)
Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,500,000
Tier 3: more than \$2,500,000

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

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

TVR-STRH
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$3,500,000
Tier 3: more than \$3,500,000

TVR-STRH (TP)
Tier 1: up to \$900,000
Tier 2: \$900,001 to \$1,500,000
Tier 3: more than \$1,500,000

TVR-STRH (TP)

- Tier 1: up to \$900,000
- Tier 2: \$900,001 to \$2,000,000
- Tier 3: more than \$2,000,000

TVR-STRH (TP)

- Tier 1: up to \$1,000,000
- Tier 2: 1,000,001 to \$2,000,000
- Tier 3: more than \$2,000,000

TVR-STRH (TP)

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$1,500,000
- Tier 3: more than \$1,500,000

Long-term rental

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$2,000,000
- Tier 3: more than \$2,000,000

Long-term rental

- Tier 1: up to \$2,000,000
- Tier 2: \$2,000,001 to \$3,500,000
- Tier 3: more than \$3,500,000

Long-term rental (TP)

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$3,000,000
- Tier 3: more than \$3,000,000

Long-term rental (TP)

- Tier 1: up to \$1,500,000
- Tier 2: 1,500,001 to \$2,000,000
- Tier 3: more than \$2,000,000

Long-term rental (TP)

- Tier 1: up to \$1,300,000
- Tier 2: \$1,300,001 to \$2,000,000
- Tier 3: more than \$2,000,000

Long-term rental (TP)
Tier 1: up to \$1,300,000
Tier 2: \$1,300,001 to \$3,000,000
Tier 3: more than \$3,000,000

Long-term rental (TP)
Tier 1: up to \$2,000,000
Tier 2: \$2,000,001 to \$3,000,000
Tier 3: more than \$3,000,000

Agricultural
Tier 1: up to \$500,000
Tier 2: \$500,001 to \$2,500,000
Tier 3: more than \$2,500,000

Agricultural
Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$8,500,000
Tier 3: more than \$8,500,000

Commercialized residential
Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,500,000
Tier 3: more than \$2,500,000

Commercialized residential
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$3,500,000
Tier 3: more than \$3,500,000

Commercialized residential (TP)
Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$3,000,000
Tier 3: more than \$3,000,000

Commercialized residential (TP)
Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,000,000
Tier 3: more than \$2,000,000

Ms. Marcy Martin
April 21, 2026
Page 5

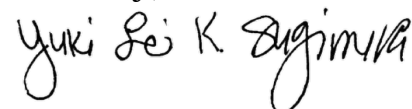
Commercialized residential (TP)
Tier 1: up to \$2,000,000
Tier 2: \$2,000,001 to \$2,500,000
Tier 3: more than \$2,500,000

Commercialized residential (TP)
Tier 1: up to \$2,000,000
Tier 2: \$2,000,001 to \$3,000,000
Tier 3: more than \$3,000,000

May I further request you transmit a written response to 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.

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,



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

bfed:2027bgt:260420afn01:jgk

cc: Mayor Richard T. Bissen, Jr.

BFED Committee

From: BFED Committee
Sent: Tuesday, April 21, 2026 8:26 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-9)
Attachments: 260420afn01 (FN-09).pdf
Importance: High

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

April 23, 2026

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

APPROVED FOR TRANSMITTAL

For Transmittal to:

 4-23-26
Mayor Date

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-09)**

This transmittal is in response to your letter dated April 21, 2026, requesting us to provide the certified value for tax rate purposes for the following classifications and tiers:

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

Owner-occupied
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$5,500,000
Tier 3: more than \$5,500,000

Owner-occupied (TP)
Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$5,000,000
Tier 3: more than \$5,000,000

Owner-occupied (TP)

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$5,000,000
Tier 3: more than \$5,000,000

Owner-occupied (TP)

Tier 1: up to \$1,200,000
Tier 2: \$1,200,001 to \$5,000,000
Tier 3: more than \$5,000,000

Owner-occupied (TP)

Tier 1: up to \$1,200,000
Tier 2: \$1,200,001 to \$4,500,000
Tier 3: more than \$4,500,000

Non-owner-occupied

Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$3,500,000
Tier 3: more than \$3,500,000

Non-owner-occupied (SS)

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,500,000
Tier 3: more than \$2,500,000

Non-owner-occupied (TP)

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,000,000
Tier 3: more than \$2,000,000

Non-owner-occupied (TP)

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,500,000
Tier 3: more than \$2,500,000

TVR-STRH

Tier 1: up to \$1,500,000
Tier 2: \$1,500,001 to \$3,500,000
Tier 3: more than \$3,500,000

TVR-STRH (TP)

Tier 1: up to \$900,000
Tier 2: \$900,001 to \$1,500,000
Tier 3: more than \$1,500,000

TVR-STRH (TP)

Tier 1: up to \$900,000
Tier 2: \$900,001 to \$2,000,000
Tier 3: more than \$2,000,000

TVR-STRH (TP)

Tier 1: up to \$1,000,000
Tier 2: 1,000,001 to \$2,000,000
Tier 3: more than \$2,000,000

TVR-STRH (TP)

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$1,500,000
Tier 3: more than \$1,500,000

Long-term rental

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$2,000,000
Tier 3: more than \$2,000,000

Long-term rental

Tier 1: up to \$2,000,000
Tier 2: \$2,000,001 to \$3,500,000
Tier 3: more than \$3,500,000

Long-term rental (TP)

Tier 1: up to \$1,000,000
Tier 2: \$1,000,001 to \$3,000,000
Tier 3: more than \$3,000,000

Long-term rental (TP)

Tier 1: up to \$1,500,000
Tier 2: 1,500,001 to \$2,000,000
Tier 3: more than \$2,000,000

Long-term rental (TP)

Tier 1: up to \$1,300,000
Tier 2: \$1,300,001 to \$2,000,000
Tier 3: more than \$2,000,000

Long-term rental (TP)

Tier 1: up to \$1,300,000
Tier 2: \$1,300,001 to \$3,000,000
Tier 3: more than \$3,000,000

Long-term rental (TP)

- Tier 1: up to \$2,000,000
- Tier 2: \$2,000,001 to \$3,000,000
- Tier 3: more than \$3,000,000

Agricultural

- Tier 1: up to \$500,000
- Tier 2: \$500,001 to \$2,500,000
- Tier 3: more than \$2,500,000

Agricultural

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$8,500,000
- Tier 3: more than \$8,500,000

Commercialized residential

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$2,500,000
- Tier 3: more than \$2,500,000

Commercialized residential

- Tier 1: up to \$1,500,000
- Tier 2: \$1,500,001 to \$3,500,000
- Tier 3: more than \$3,500,000

Commercialized residential (TP)

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$3,000,000
- Tier 3: more than \$3,000,000

Commercialized residential (TP)

- Tier 1: up to \$1,000,000
- Tier 2: \$1,000,001 to \$2,000,000
- Tier 3: more than \$2,000,000

Commercialized residential (TP)

- Tier 1: up to \$2,000,000
- Tier 2: \$2,000,001 to \$2,500,000
- Tier 3: more than \$2,500,000

Commercialized residential (TP)

- Tier 1: up to \$2,000,000
- Tier 2: \$2,000,001 to \$3,000,000
- Tier 3: more than \$3,000,000

Honorable Yuki Lei K. Sugimura, Chair
and Members of the BFED Committee
April 23, 2026
Page 5

Response: Please see attached pages containing the certified value for tax rate purposes for the following classifications:

- *Owner-occupied*
- *Non-owner-occupied*
- *TVR-STRH*
- *Long-term rental*
- *Agricultural*
- *Commercialized Residential*

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

Attachment:

- BFED-1 (FN-09) worksheet

CERTIFIED VALUE FOR TAX RATE PURPOSES		
<u>OWNER-OCCUPIED</u>		
Fiscal Year 2026 - 2027 BFED FN-09 REQUESTS		
	Certified Value	Parcel Count
Owner-occupied		
Tier 1: up to \$1,000,000	18,945,740,470	20,744
Tier 2: \$1,000,001 to \$3,500,000	4,517,596,500	7,271
Tier 3: more than \$3,500,000	819,688,985	372
Total	24,283,025,955	28,387
Owner-occupied		
Tier 1: up to \$1,500,000	21,330,941,660	25,438
Tier 2: \$1,500,001 to \$5,500,000	2,566,040,610	2,825
Tier 3: more than \$5,500,000	386,043,685	124
Total	24,283,025,955	28,387
Owner-occupied (TP)		
Tier 1: up to \$1,500,000	21,330,941,660	25,438
Tier 2: \$1,500,001 to \$5,000,000	2,496,558,710	2,795
Tier 3: more than \$5,000,000	455,525,585	154
Total	24,283,025,955	28,387
Owner-occupied (TP)		
Tier 1: up to \$1,000,000	18,945,740,470	20,744
Tier 2: \$1,000,001 to \$5,000,000	4,881,759,900	7,489
Tier 3: more than \$5,000,000	455,525,585	154
Total	24,283,025,955	28,387
Owner-occupied (TP)		
Tier 1: up to \$1,200,000	20,181,941,850	23,432
Tier 2: \$1,200,001 to \$5,000,000	3,645,558,520	4,801
Tier 3: more than \$5,000,000	455,525,585	154
Total	24,283,025,955	28,387
Owner-occupied (TP)		
Tier 1: up to \$1,200,000	20,181,941,850	23,432
Tier 2: \$1,200,001 to \$4,500,000	3,557,933,420	4,756
Tier 3: more than \$4,500,000	543,150,685	199
Total	24,283,025,955	28,387

CERTIFIED VALUE FOR TAX RATE PURPOSES		
<u>NON-OWNER-OCCUPIED</u>		
Fiscal Year 2026 - 2027 BFED FN-09 REQUESTS		
	Certified Value	Parcel Count
Non-owner-occupied		
Tier 1: up to \$1,500,000	12,542,552,400	11,226
Tier 2: \$1,500,001 to \$3,500,000	3,572,486,270	2,471
Tier 3: more than \$3,500,000	3,290,331,370	941
Total	19,405,370,040	14,638
Non-owner-occupied (SS)		
Tier 1: up to \$1,000,000	10,226,831,940	8,360
Tier 2: \$1,000,001 to \$2,500,000	4,657,218,160	4,600
Tier 3: more than \$2,500,000	4,521,319,940	1,678
Total	19,405,370,040	14,638
Non-owner-occupied (TP)		
Tier 1: up to \$1,000,000	10,226,831,940	8,360
Tier 2: \$1,000,001 to \$2,000,000	3,689,352,585	4,001
Tier 3: more than \$2,000,000	5,489,185,515	2,277
Total	19,405,370,040	14,638
Non-owner-occupied (TP)		
Tier 1: up to \$1,000,000	10,226,831,940	8,360
Tier 2: \$1,000,001 to \$2,500,000	4,657,218,160	4,600
Tier 3: more than \$2,500,000	4,521,319,940	1,678
Total	19,405,370,040	14,638

CERTIFIED VALUE FOR TAX RATE PURPOSES		
TVR-STRH		
Fiscal Year 2026 - 2027 BFED FN-09 REQUESTS		
	Certified Value	Parcel Count
TVR-STRH		
Tier 1: up to \$1,500,000	12,456,139,025	10,584
Tier 2: \$1,500,001 to \$3,500,000	3,192,871,135	1,596
Tier 3: more than \$3,500,000	2,254,684,495	1,054
Total	17,903,694,655	13,234
TVR-STRH (TP)		
Tier 1: up to \$900,000	9,970,165,730	7,012
Tier 2: \$900,001 to \$1,500,000	2,485,973,295	3,572
Tier 3: more than \$1,500,000	5,447,555,630	2,650
Total	17,903,694,655	13,234
TVR-STRH (TP)		
Tier 1: up to \$900,000	9,970,165,730	7,012
Tier 2: \$900,001 to \$2,000,000	3,572,031,145	4,497
Tier 3: more than \$2,000,000	4,361,497,780	1,725
Total	17,903,694,655	13,234
TVR-STRH (TP)		
Tier 1: up to \$1,000,000	10,545,902,790	7,920
Tier 2: 1,000,001 to \$2,000,000	2,996,294,085	3,589
Tier 3: more than \$2,000,000	4,361,497,780	1,725
Total	17,903,694,655	13,234
TVR-STRH (TP)		
Tier 1: up to \$1,000,000	10,545,902,790	7,920
Tier 2: \$1,000,001 to \$1,500,000	1,910,236,235	2,664
Tier 3: more than \$1,500,000	5,447,555,630	2,650
Total	17,903,694,655	13,234

CERTIFIED VALUE FOR TAX RATE PURPOSES		
LONG-TERM RENTAL		
Fiscal Year 2026 - 2027 BFED FN-09 REQUESTS		
	Certified Value	Parcel Count
Long-term rental		
Tier 1: up to \$1,000,000	2,911,580,070	3,097
Tier 2: \$1,000,001 to \$2,000,000	544,572,000	1,035
Tier 3: more than \$2,000,000	285,768,900	218
Total	3,741,920,970	4,350
Long-term rental		
Tier 1: up to \$2,000,000	3,456,152,070	4,132
Tier 2: \$2,000,001 to \$3,500,000	154,561,000	161
Tier 3: more than \$3,500,000	131,207,900	57
Total	3,741,920,970	4,350
Long-term rental (TP)		
Tier 1: up to \$1,000,000	2,911,580,070	3,097
Tier 2: \$1,000,001 to \$3,000,000	668,105,100	1,180
Tier 3: more than \$3,000,000	162,235,800	73
Total	3,741,920,970	4,350
Long-term rental (TP)		
Tier 1: up to \$1,500,000	3,299,786,490	3,890
Tier 2: 1,500,001 to \$2,000,000	156,365,580	242
Tier 3: more than \$2,000,000	285,768,900	218
Total	3,741,920,970	4,350
Long-term rental (TP)		
Tier 1: up to \$1,300,000	3,190,244,490	3,694
Tier 2: \$1,300,001 to \$2,000,000	265,907,580	438
Tier 3: more than \$2,000,000	285,768,900	218
Total	3,741,920,970	4,350
Long-term rental (TP)		
Tier 1: up to \$1,300,000	3,190,244,490	3,694
Tier 2: \$1,300,001 to \$3,000,000	389,440,680	583
Tier 3: more than \$3,000,000	162,235,800	73
Total	3,741,920,970	4,350
Long-term rental (TP)		
Tier 1: up to \$2,000,000	3,456,152,070	4,132
Tier 2: \$2,000,001 to \$3,000,000	123,533,100	145
Tier 3: more than \$3,000,000	162,235,800	73
Total	3,741,920,970	4,350

CERTIFIED VALUE FOR TAX RATE PURPOSES		
AGRICULTURAL		
Fiscal Year 2026 - 2027 BFED FN-09 REQUESTS		
	Certified Value	Parcel Count
Agricultural		
Tier 1: up to \$500,000	1,011,857,305	4,235
Tier 2: \$500,001 to \$2,500,000	905,381,415	1,191
Tier 3: more than \$2,500,000	236,706,850	132
Total	2,153,945,570	5,558
Agricultural		
Tier 1: up to \$1,000,000	1,481,536,000	4,918
Tier 2: \$1,000,001 to \$8,500,000	642,465,270	631
Tier 3: more than \$8,500,000	29,944,300	9
Total	2,153,945,570	5,558

CERTIFIED VALUE FOR TAX RATE PURPOSES		
COMMERCIALIZED RESIDENTIAL		
Fiscal Year 2026 - 2027 BFED FN-09 REQUESTS		
	Certified Value	Parcel Count
Commercialized residential		
Tier 1: up to \$1,000,000	139,113,500	20
Tier 2: \$1,000,001 to \$2,500,000	103,699,900	97
Tier 3: more than \$2,500,000	40,353,530	28
Total	283,166,930	145
Commercialized residential		
Tier 1: up to \$1,500,000	192,805,600	59
Tier 2: \$1,500,001 to \$3,500,000	69,853,800	73
Tier 3: more than \$3,500,000	20,507,530	13
Total	283,166,930	145
Commercialized residential (TP)		
Tier 1: up to \$1,000,000	139,113,500	20
Tier 2: \$1,000,001 to \$3,000,000	115,533,600	106
Tier 3: more than \$3,000,000	28,519,830	19
Total	283,166,930	145
Commercialized residential (TP)		
Tier 1: up to \$1,000,000	139,113,500	20
Tier 2: \$1,000,001 to \$2,000,000	86,255,600	77
Tier 3: more than \$2,000,000	57,797,830	48
Total	283,166,930	145
Commercialized residential (TP)		
Tier 1: up to \$2,000,000	225,369,100	97
Tier 2: \$2,000,001 to \$2,500,000	17,444,300	20
Tier 3: more than \$2,500,000	40,353,530	28
Total	283,166,930	145
Commercialized residential (TP)		
Tier 1: up to \$2,000,000	225,369,100	97
Tier 2: \$2,000,001 to \$3,000,000	29,278,000	29
Tier 3: more than \$3,000,000	28,519,830	19
Total	283,166,930	145

BFED Committee

From: Tiare P. Horner <tiare.p.horner@co.mauhi.us>
Sent: Thursday, April 23, 2026 1:46 PM
To: BFED Committee; Marcy L. Martin
Cc: Maria E. Zielinski; Alice L. Hale; finance; Ezekiel 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-9)
Attachments: (BFED-1) (FN-09).pdf

Aloha,

Please see attached correspondence.

Mahalo,

Tiare P. Horner
Budget Specialist
Phone: 808.270.7517

From: BFED Committee <BFED.Committee@mauicounty.us>
Sent: Tuesday, April 21, 2026 20:26
To: Marcy L. Martin <marcy.martin@co.mauhi.us>
Cc: Maria E. Zielinski <maria.e.zielinski@co.mauhi.us>; Alice L. Hale <Alice.L.Hale@co.mauhi.us>; finance <finance@co.mauhi.us>; Ezekiel I. Kalua <zeke.kalua@co.mauhi.us>; Lesley J. Milner <lesley.j.milner@co.mauhi.us>; Kristina Angeline C. Cabbat <Kristina.Cabbat@co.mauhi.us>; Tiare P. Horner <tiare.p.horner@co.mauhi.us>; Shirley Blackburn <shirley.blackburn@co.mauhi.us>; Janina E. Agapay <Janina.E.Agapay@co.mauhi.us>
Subject: PROPOSED FISCAL YEAR 2027 BUDGET FOR THE COUNTY OF MAUI (BFED-1) (FN-9)
Importance: High