

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

BILL NO. 153 (2024)

**A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.415,  
MAUI COUNTY CODE, RELATING TO EXEMPTIONS ON PROPERTIES  
IMPACTED BY THE AUGUST 2023 WILDFIRES**

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

**SECTION 1.** This Ordinance's purpose is to further extend the deadline to allow wildfire survivors the option to maintain their exemption from tax year 2024 for a property that was destroyed or made uninhabitable by the August 8, 2023, Maui wildfires.

**SECTION 2.** 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, ~~2024~~, 2026, 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 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 3. Material to be repealed is bracketed.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 4. This Ordinance takes effect on approval.**

**APPROVED AS TO FORM AND LEGALITY:**




**KRISTINA C. TOSHIKO**

**Deputy Corporation Counsel  
Department of the Corporation Counsel  
County of Maui**

**LF2024-0485**

**2024-10-14 Ord Amd Section 3.48.415.B**

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Charles R. Lee". The signature is written in black ink and is positioned above a horizontal line.

Upon the request of the Mayor.

DIGEST

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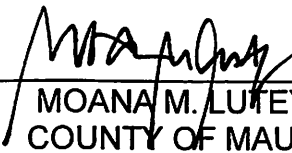
This bill proposes to conditionally allow exemptions that were in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, to remain in effect through December 31, 2026.

I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO  
HEREBY CERTIFY that the foregoing BILL NO. 153 (2024) was passed on First Reading  
by the Council of the County of Maui, State of Hawaii, on the 15th day of November, 2024,  
by the following vote:

AYES: Councilmembers Tom Cook, Gabriel Johnson, Natalie A. Kama,  
Tamara A. M. Paltin, Keani N. W. Rawlins-Fernandez, Shane M.  
Sinenci, Nohelani U'u-Hodgins, Vice-Chair Yuki Lei K. Sugimura,  
and Chair Alice L. Lee.

NOES: None.

DATED at Wailuku, Maui, Hawaii, this 18th of November, 2024.

  
\_\_\_\_\_  
MOANA M. LUTEY, COUNTY CLERK  
COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk,  
County of Maui, for use and examination by the public.