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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

September 4, 2025

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

**SUBJECT: BILL 110 (2025), ON REAL PROPERTY DEDICATED
AS 'ĀINA KŪPUNA (RPTR-2)**

The Council's Special Committee on Real Property Tax Reform is in receipt of Bill 110 (2025).

May I please request your response to the following:

1. Related to the financial impact and sustainability:
 - a. What is the total value of tax relief provided for real property dedicated under the 'Āina Kūpuna program for calendar year 2025?
 - b. What is the average annual value of tax relief under the program over the past five years?
 - c. How many properties are in the program as of 2025?
 - d. How many properties are estimated to qualify for the program in the next five years?
 - e. On average, how many new properties qualify each year? Please explain.

- f. What is the projected real property tax revenue impact over the next five years if new applicants are not limited? Please explain.
 - g. What is the typical assessed value of parcels receiving the dedication, and what is the highest-value property now benefiting?
 - h. Are these properties concentrated in certain districts, and if so, which areas? Please explain.
 - i. If the program is limited to participants as of January 1, 2026, which areas are projected to be most affected? Please explain.
- 2. Why was January 1, 2026, chosen as the cutoff date for new applicants?
- 3. Related to Administrative considerations:
 - a. How will the Department verify qualification as of January 1, 2026?
 - b. Are there pending applications that could be affected by the cutoff?
 - c. What types of outreach will be conducted to inform property owners before the deadline?
 - d. Does the Department anticipate any fairness or equal protection concerns in administering this measure? Please explain.

May I further request you transmit your response to rpitr.committee@mauicounty.us by **September 11, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, or Maria Leon at ext. 7866).

Ms. Marcy Martin
September 4, 2025
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Sincerely,

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

ALICE L. LEE, Chair
Special Committee on Real Property Tax
Reform

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cc: Mayor Richard T. Bissen, Jr.