



COUNTY OF MAUI
DEPARTMENT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION

REAL PROPERTY TAX CERTIFICATION

2019 Assessment Year
Fiscal Year 2020

RECEIVED AT FDB MEETING ON 4/18/19



CERTIFICATION
FISCAL YEAR 2019-2020

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2019 ASSESSMENT YEAR - FISCAL YEAR 2020

Maui County Code 3.48.580

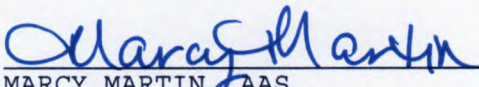
Estimated Revenues Derived Using the Tax Rates Set Forth in the Proposed Budget

LAND CLASS	LAND CLASS DESCRIPTION		CERTIFIED VALUE FOR TAX RATE PURPOSES	PROPOSED TAX RATE	ESTIMATED REVENUE
0	TIME SHARE	Building	\$ 2,178,736,580	\$ 13.93	\$ 30,349,801
		Land	262,416,440	13.93	3,655,461
		Total	2,441,153,020		34,005,262
1	RESIDENTIAL	Building	3,214,054,475	5.52	17,741,581
		Land	4,847,491,145	5.52	26,758,151
		Total	8,061,545,620		44,499,732
10	COMMERCIALIZED RESIDENTIAL	Building	107,259,400	4.55	488,030
		Land	100,242,900	4.55	456,105
		Total	207,502,300		944,135
11	SHORT TERM RENTAL	Building	7,724,853,525	9.55	73,772,351
		Land	1,711,395,205	9.55	16,343,824
		Total	9,436,248,730		90,116,175
2	APARTMENT	Building	4,593,924,510	6.31	28,987,664
		Land	1,909,597,180	6.31	12,049,558
		Total	6,503,521,690		41,037,222
3	COMMERCIAL	Building	1,076,335,040	7.39	7,954,116
		Land	1,756,081,090	7.39	12,977,439
		Total	2,832,416,130		20,931,555
4	INDUSTRIAL	Building	783,560,720	7.48	5,861,034
		Land	1,299,608,785	7.48	9,721,074
		Total	2,083,169,505		15,582,108
5	AGRICULTURAL	Building	1,804,430,200	6.00	10,826,581
		Land	2,553,512,075	6.00	15,321,072
		Total	4,357,942,275		26,147,654
6	CONSERVATION	Building	134,522,930	6.35	854,221
		Land	323,110,295	6.35	2,051,750
		Total	457,633,225		2,905,971
7	HOTEL/RESORT	Building	2,271,415,270	9.60	21,805,587
		Land	663,293,280	9.60	6,367,615
		Total	2,934,708,550		28,173,202
9	HOMEOWNER	Building	4,094,781,310	2.85	11,670,127
		Land	7,757,833,020	2.85	22,109,824
		Total	11,852,614,330		33,779,951
SUB-TOTALS			\$ 51,168,455,375		\$ 338,122,967
LESS: CIRCUIT BREAKER TAX CREDIT ESTIMATE					\$ (425,836)
MINIMUM TAX ADJUSTMENT					\$ 2,749,353
NET TOTALS			\$ 51,168,455,375		\$ 340,446,483

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

	0 TIME SHARE		
	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	2,253,742,800	276,018,600	2,529,761,400
2. TOTAL EXEMPTIONS	0	0	0
3. ASSESSOR'S NET TAXABLE VALUATION	2,253,742,800	276,018,600	2,529,761,400
4. VALUATION ON APPEAL	150,012,440	27,204,320	177,216,760
5. TAXPAYER'S VALUATION	2,103,730,360	248,814,280	2,352,544,640
6. 50 PERCENT OF VALUATION ON APPEAL	75,006,220	13,602,160	88,608,380
7. VALUATION FOR TAX RATE PURPOSE	2,178,736,580	262,416,440	2,441,153,020
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019

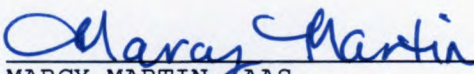


MARCY MARTIN, AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

	1 RESIDENTIAL		
	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	3,650,711,800	5,180,911,000	8,831,622,800
2. TOTAL EXEMPTIONS	430,546,400	315,995,900	746,542,300
3. ASSESSOR'S NET TAXABLE VALUATION	3,220,165,400	4,864,915,100	8,085,080,500
4. VALUATION ON APPEAL	12,221,850	34,847,910	47,069,760
5. TAXPAYER'S VALUATION	3,207,943,550	4,830,067,190	8,038,010,740
6. 50 PERCENT OF VALUATION ON APPEAL	6,110,925	17,423,955	23,534,880
7. VALUATION FOR TAX RATE PURPOSE	3,214,054,475	4,847,491,145	8,061,545,620
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



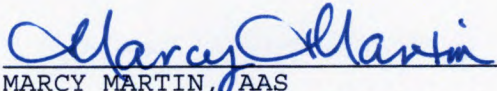
MARCY MARTIN, AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

10 COMMERCIALIZED RES

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	107,259,400	100,242,900	207,502,300
2. TOTAL EXEMPTIONS	0	0	0
3. ASSESSOR'S NET TAXABLE VALUATION	107,259,400	100,242,900	207,502,300
4. VALUATION ON APPEAL	0	0	0
5. TAXPAYER'S VALUATION	107,259,400	100,242,900	207,502,300
6. 50 PERCENT OF VALUATION ON APPEAL	0	0	0
7. VALUATION FOR TAX RATE PURPOSE	107,259,400	100,242,900	207,502,300
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



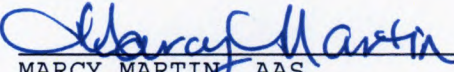
MARCY MARTIN, AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

11 SHORT TERM RENTAL

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	7,745,858,200	1,719,715,800	9,465,574,000
2. TOTAL EXEMPTIONS	200,000	0	200,000
3. ASSESSOR'S NET TAXABLE VALUATION	7,745,658,200	1,719,715,800	9,465,374,000
4. VALUATION ON APPEAL	41,609,350	16,641,190	58,250,540
5. TAXPAYER'S VALUATION	7,704,048,850	1,703,074,610	9,407,123,460
6. 50 PERCENT OF VALUATION ON APPEAL	20,804,675	8,320,595	29,125,270
7. VALUATION FOR TAX RATE PURPOSE	7,724,853,525	1,711,395,205	9,436,248,730
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019

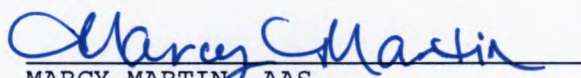


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MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

	2 APARTMENT		
	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	4,674,897,700	1,989,992,700	6,664,890,400
2. TOTAL EXEMPTIONS	67,966,900	66,664,000	134,630,900
3. ASSESSOR'S NET TAXABLE VALUATION	4,606,930,800	1,923,328,700	6,530,259,500
4. VALUATION ON APPEAL	26,012,580	27,463,040	53,475,620
5. TAXPAYER'S VALUATION	4,580,918,220	1,895,865,660	6,476,783,880
6. 50 PERCENT OF VALUATION ON APPEAL	13,006,290	13,731,520	26,737,810
7. VALUATION FOR TAX RATE PURPOSE	4,593,924,510	1,909,597,180	6,503,521,690
8.	0	0	0
9. , VALUATION APPEALED	0	0	0


DATE: APRIL 18, 2019


MARCY MARTIN AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

	3 COMMERCIAL		
	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	1,246,123,700	1,875,641,600	3,121,765,300
2. TOTAL EXEMPTIONS	157,072,200	93,191,500	250,263,700
3. ASSESSOR'S NET TAXABLE VALUATION	1,089,051,500	1,782,450,100	2,871,501,600
4. VALUATION ON APPEAL	25,432,920	52,738,020	78,170,940
5. TAXPAYER'S VALUATION	1,063,618,580	1,729,712,080	2,793,330,660
6. 50 PERCENT OF VALUATION ON APPEAL	12,716,460	26,369,010	39,085,470
7. VALUATION FOR TAX RATE PURPOSE	1,076,335,040	1,756,081,090	2,832,416,130
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019

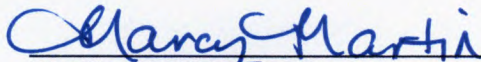

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MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

4 INDUSTRIAL

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	913,645,900	1,408,017,200	2,321,663,100
2. TOTAL EXEMPTIONS	88,643,700	65,129,100	153,772,800
3. ASSESSOR'S NET TAXABLE VALUATION	825,002,200	1,342,888,100	2,167,890,300
4. VALUATION ON APPEAL	82,882,960	86,558,630	169,441,590
5. TAXPAYER'S VALUATION	742,119,240	1,256,329,470	1,998,448,710
6. 50 PERCENT OF VALUATION ON APPEAL	41,441,480	43,279,315	84,720,795
7. VALUATION FOR TAX RATE PURPOSE	783,560,720	1,299,608,785	2,083,169,505
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



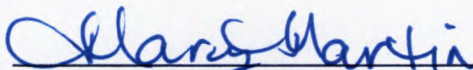
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MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

5 AGRICULTURAL

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	1,915,763,500	2,656,731,200	4,572,494,700
2. TOTAL EXEMPTIONS	62,972,100	91,194,200	154,166,300
3. ASSESSOR'S NET TAXABLE VALUATION	1,852,791,400	2,565,537,000	4,418,328,400
4. VALUATION ON APPEAL	96,722,400	24,049,850	120,772,250
5. TAXPAYER'S VALUATION	1,756,069,000	2,541,487,150	4,297,556,150
6. 50 PERCENT OF VALUATION ON APPEAL	48,361,200	12,024,925	60,386,125
7. VALUATION FOR TAX RATE PURPOSE	1,804,430,200	2,553,512,075	4,357,942,275
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



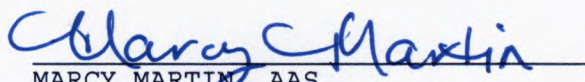
MARCY MARTIN, AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

6 CONSERVATION

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	218,598,500	330,201,800	548,800,300
2. TOTAL EXEMPTIONS	6,814,200	3,196,500	10,010,700
3. ASSESSOR'S NET TAXABLE VALUATION	211,784,300	327,005,300	538,789,600
4. VALUATION ON APPEAL	154,522,740	7,790,010	162,312,750
5. TAXPAYER'S VALUATION	57,261,560	319,215,290	376,476,850
6. 50 PERCENT OF VALUATION ON APPEAL	77,261,370	3,895,005	81,156,375
7. VALUATION FOR TAX RATE PURPOSE	134,522,930	323,110,295	457,633,225
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019

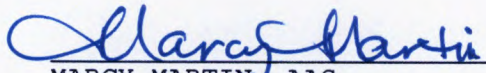

MARCY MARTIN, AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

7 HOTEL / RESORT

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	2,302,680,800	692,092,200	2,994,773,000
2. TOTAL EXEMPTIONS	3,843,900	1,541,000	5,384,900
3. ASSESSOR'S NET TAXABLE VALUATION	2,298,836,900	690,551,200	2,989,388,100
4. VALUATION ON APPEAL	54,843,260	54,515,840	109,359,100
5. TAXPAYER'S VALUATION	2,243,993,640	636,035,360	2,880,029,000
6. 50 PERCENT OF VALUATION ON APPEAL	27,421,630	27,257,920	54,679,550
7. VALUATION FOR TAX RATE PURPOSE	2,271,415,270	663,293,280	2,934,708,550
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



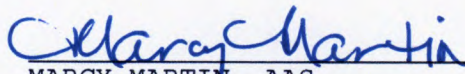
MARCY MARTIN AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

9 HOMEOWNER

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	8,702,765,500	8,473,920,000	17,176,685,500
2. TOTAL EXEMPTIONS	4,603,270,300	710,954,700	5,314,225,000
3. ASSESSOR'S NET TAXABLE VALUATION	4,099,495,200	7,762,965,300	11,862,460,500
4. VALUATION ON APPEAL	9,427,780	10,264,560	19,692,340
5. TAXPAYER'S VALUATION	4,090,067,420	7,752,700,740	11,842,768,160
6. 50 PERCENT OF VALUATION ON APPEAL	4,713,890	5,132,280	9,846,170
7. VALUATION FOR TAX RATE PURPOSE	4,094,781,310	7,757,833,020	11,852,614,330
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



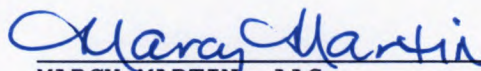
MARCY MARTIN, AAS
Real Property Tax Administrator

MAUI COUNTY
2019
SUMMARY OF TAXABLE PROPERTIES BY LAND CLASS
FISCAL YEAR 2020 TOTAL

AGGREGATE TOTAL

	BUILDING	LAND	TOTAL
1. ASSESSOR'S GROSS VALUATION AS OF APRIL 18, 2019	33,732,047,800	24,703,485,000	58,435,532,800
2. TOTAL EXEMPTIONS	5,421,329,700	1,347,866,900	6,769,196,600
3. ASSESSOR'S NET TAXABLE VALUATION	28,310,718,100	23,355,618,100	51,666,336,200
4. VALUATION ON APPEAL	653,688,280	342,073,370	995,761,650
5. TAXPAYER'S VALUATION	27,657,029,820	23,013,544,730	50,670,574,550
6. 50 PERCENT OF VALUATION ON APPEAL	326,844,140	171,036,685	497,880,825
7. VALUATION FOR TAX RATE PURPOSE	27,983,873,960	23,184,581,415	51,168,455,375
8.	0	0	0
9. , VALUATION APPEALED	0	0	0

DATE: APRIL 18, 2019



MARCY MARTIN, AAS
Real Property Tax Administrator

COUNTY OF MAUI
2019
CLASS SUMMARY OF TAXABLE PROPERTIES
FISCAL YEAR 2020 ALL

-----ASSESSED VALUATION-----

<u>TAX CLASS</u>	<u>NO. OF PITTS</u>	<u>BUILDING</u>	<u>EXEMPTION</u>	<u>NET BUILDING</u>	<u>LAND</u>	<u>EXEMPTION</u>	<u>NET LAND</u>
TIME SHARE	2,479	2,253,742,800	0	2,253,742,800	276,018,600	0	276,018,600
RESIDENTIAL	10,842	3,650,711,800	430,546,400	3,220,165,400	5,180,911,000	315,995,900	4,864,915,100
COMMERCIALIZED RES	142	107,259,400	0	107,259,400	100,242,900	0	100,242,900
SHORT TERM RENTAL	11,679	7,745,858,200	200,000	7,745,658,200	1,719,715,800	0	1,719,715,800
APARTMENT	9,039	4,674,897,700	67,966,900	4,606,930,800	1,989,992,700	66,664,000	1,923,328,700
COMMERCIAL	2,270	1,246,123,700	157,072,200	1,089,051,500	1,875,641,600	93,191,500	1,782,450,100
INDUSTRIAL	816	913,645,900	88,643,700	825,002,200	1,408,017,200	65,129,100	1,342,888,100
AGRICULTURAL	9,020	1,915,763,500	62,972,100	1,852,791,400	2,656,731,200	91,194,200	2,565,537,000
CONSERVATION	1,154	218,598,500	6,814,200	211,784,300	330,201,800	3,196,500	327,005,300
HOTEL / RESORT	906	2,302,680,800	3,843,900	2,298,836,900	692,092,200	1,541,000	690,551,200
HOMEOWNER	26,120	8,702,765,500	4,603,270,300	4,099,495,200	8,473,920,000	710,954,700	7,762,965,300
TOTAL	74,467	33,732,047,800	5,421,329,700	28,310,718,100	24,703,485,000	1,347,866,900	23,355,618,100
PROPERTIES	0	0	0	0	0	0	0

---APPEALS---

<u>TAX CLASS</u>	<u>NO.</u>	<u>AMOUNT IN DISPUTE</u>
TIME SHARE	818	177,216,760
RESIDENTIAL	69	47,069,760
COMMERCIALIZED RES	0	0
SHORT TERM RENTAL	189	58,250,540
APARTMENT	73	53,475,620
COMMERCIAL	89	78,170,940
INDUSTRIAL	24	169,441,590
AGRICULTURAL	43	120,772,250
CONSERVATION	12	162,312,750
HOTEL / RESORT	15	109,359,100
HOMEOWNER	28	19,692,340
TOTAL	1,360	995,761,650
PROPERTIES	0	0

ATTEST:

DATE: APRIL 18, 2019

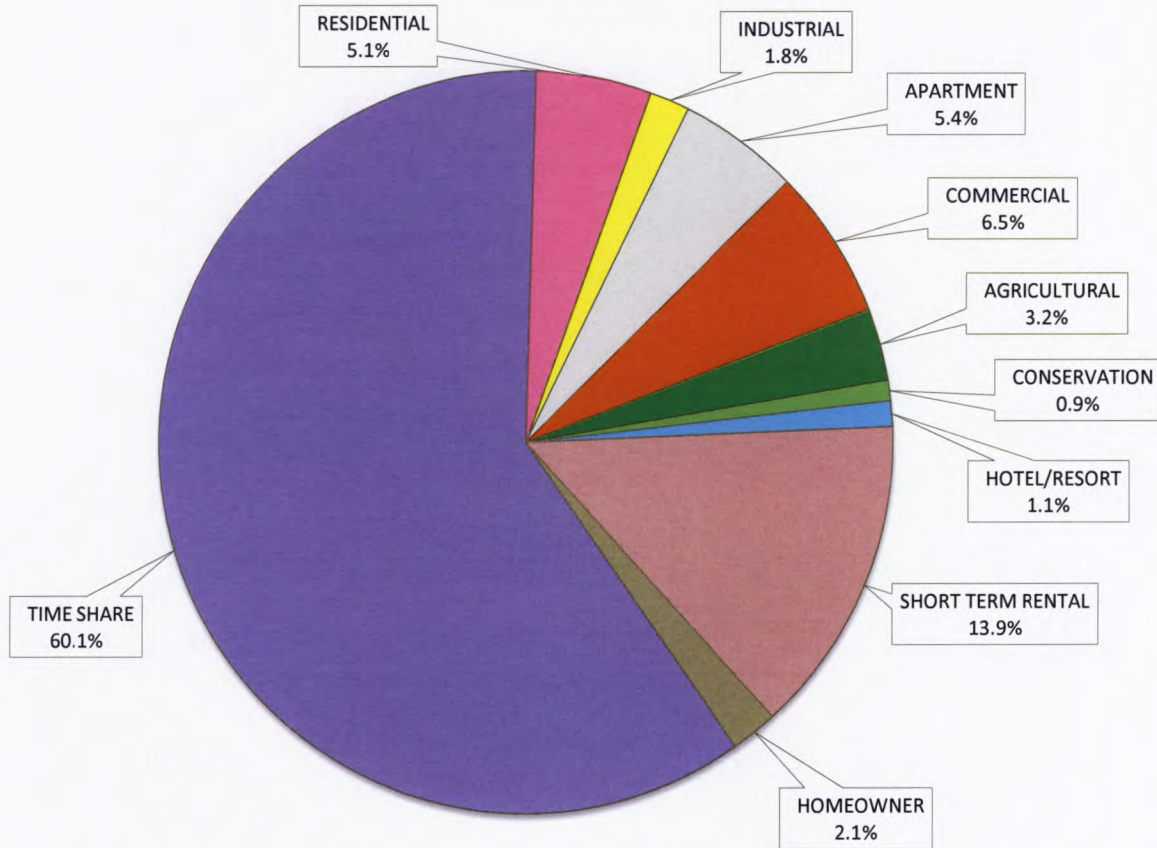
Marcy Martin

MARCY MARTIN, AAS
Real Property Tax Administrator



FISCAL YEAR 2019-2020 APPEAL STATISTICS
PER TAX RATE CLASSIFICATION

Number of Appeals



Classification	Number of Appeals	Percent of Total
TIME SHARE	818	60.1%
RESIDENTIAL	69	5.1%
INDUSTRIAL	24	1.8%
APARTMENT	73	5.4%
COMMERCIAL	89	6.5%
COMMERCIALIZED RES	0	0.0%
AGRICULTURAL	43	3.2%
CONSERVATION	12	0.9%
HOTEL/RESORT	15	1.1%
SHORT TERM RENTAL	189	13.9%
HOMEOWNER	28	2.1%
TOTAL	1,360	100%



NET TAXABLE VALUES
 (Gross taxable value less exemptions)
 FISCAL YEARS 2011 - 2020

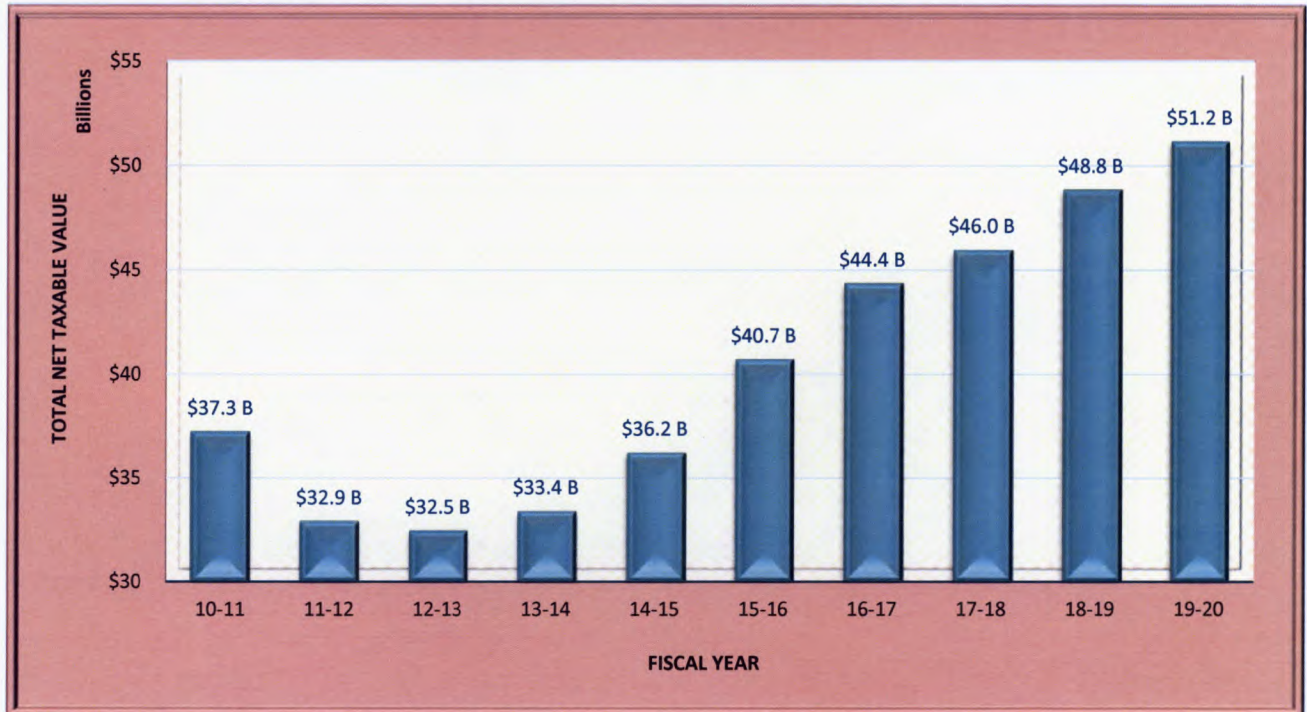


FISCAL YEAR	TOTAL NET TAXABLE VALUE (does not include appeals)	PERCENT CHANGE FROM PRIOR YEAR
10-11	\$37,431,483,300	-13.5%
11-12	\$32,752,164,900	-12.5%
12-13	\$32,473,299,700	-0.9%
13-14	\$33,400,650,800	2.9%
14-15	\$36,309,394,600	8.7%
15-16	\$41,044,454,400	13.0%
16-17	\$44,387,020,500	8.1%
17-18	\$46,080,632,500	3.8%
18-19	\$49,311,679,400	7.0%
19-20	\$51,666,336,200	4.8%

Real estate, tourism and construction numbers have been on an upward trend the past seven years. Net taxable values are at an all time high.



CERTIFIED VALUE FOR TAX RATE PURPOSES
FISCAL YEARS 2011 - 2020



FISCAL YEAR	VALUATION FOR TAX RATE	PERCENT CHANGE FROM PRIOR YEAR
10-11	\$37,256,860,000	-13.5%
11-12	\$32,920,593,000	-11.6%
12-13	\$32,473,303,000	-1.4%
13-14	\$33,411,557,400	2.9%
14-15	\$36,249,111,595	8.5%
15-16	\$40,711,720,270	12.3%
16-17	\$44,363,536,700	9.0%
17-18	\$45,964,191,550	3.6%
18-19	\$48,848,591,900	6.3%
19-20	\$51,168,455,375	4.7%



**COUNTY OF MAUI
DEPARTMENT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION**



**SELECTED REAL PROPERTY
STATISTICS FOR BUDGET
CONSIDERATION**

Fiscal Year 2019–2020

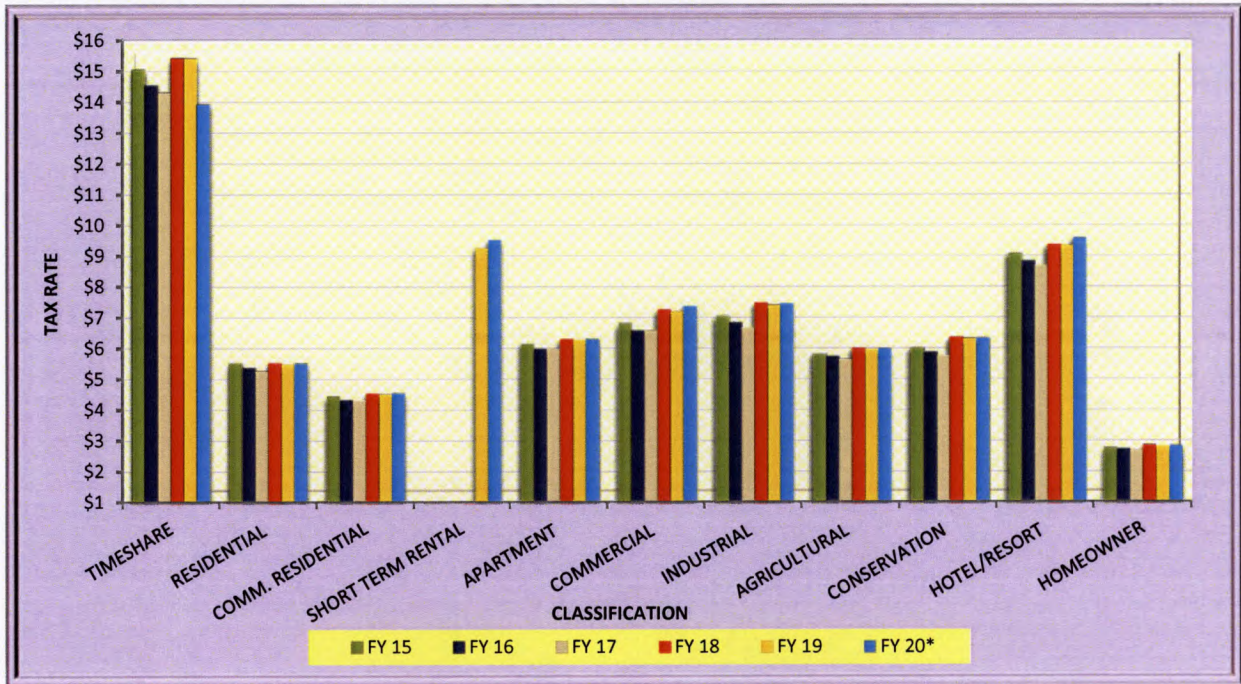


**SELECTED REAL PROPERTY STATISTICS FOR
BUDGET CONSIDERATION
FISCAL YEAR 2019-2020**

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TAX RATE HISTORY
FISCAL YEARS 2015 - 2020



*FY 20 rates are proposed



TAX RATE COMPARISON BY COUNTY
FISCAL YEAR 2019-20

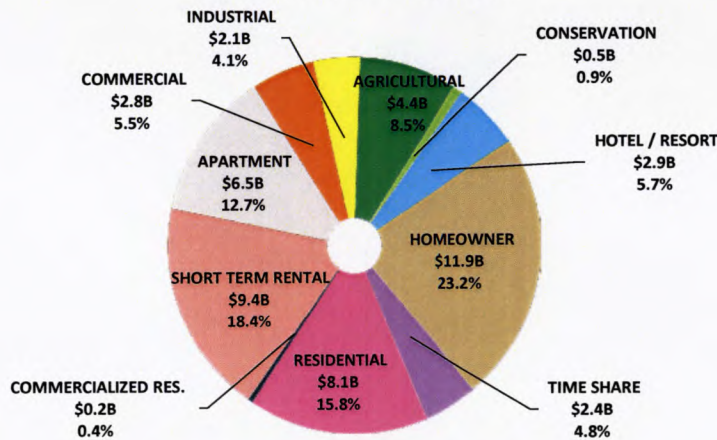
Land Class	Maui FY20	Maui FY19	Honolulu FY20	Honolulu FY19	Hawaii FY20	Hawaii FY19	Kauai FY20	Kauai FY19
Residential	\$5.52	\$5.52	\$3.50	\$3.50	\$11.10	\$11.10	\$6.05	\$6.05
Apartment	\$6.31	\$6.31	N/A	N/A	\$11.70	\$11.70	N/A	N/A
Commercial	\$7.39	\$7.25	\$12.40	\$12.40	\$10.70	\$10.70	\$8.10	\$8.10
Industrial	\$7.48	\$7.45	\$12.40	\$12.40	\$10.70	\$10.70	\$8.10	\$8.10
Agricultural	\$6.00	\$6.00	\$5.70	\$5.70	\$9.35	\$9.35	\$6.75	\$6.75
Conservation	\$6.35	\$6.35	\$5.70	\$5.70	\$11.55	\$11.55	\$6.75	\$6.75
Hotel and Resort	\$9.60	\$9.37	\$13.90	\$12.90	\$11.55	\$11.55	\$10.85	\$10.85
Homeowner	\$2.85	\$2.85	N/A	N/A	\$6.15	\$6.15	\$3.05	\$3.05
Timeshare	\$13.93	\$15.41	N/A	N/A	N/A	N/A	N/A	N/A
Commercialized Res.	\$4.55	\$4.55	N/A	N/A	N/A	N/A	\$5.05	\$5.05
Short Term Rental	\$9.55	\$9.28	N/A	N/A	N/A	N/A	N/A	N/A
Vacation Rental	N/A	N/A	N/A	N/A	N/A	N/A	\$9.85	\$9.85
Vacant Agricultural	N/A	N/A	\$8.50	\$8.50	N/A	N/A	N/A	N/A
Residential "A"					N/A	N/A	N/A	N/A
Tier 1 - 1st 1M value	N/A	N/A	\$4.50	\$4.50	N/A	N/A	N/A	N/A
Tier 2 - In excess of 1M value	N/A	N/A	\$10.50	\$9.00	N/A	N/A	N/A	N/A
Residential Investor	N/A	N/A	N/A	N/A	N/A	N/A	\$8.05	\$8.05
Affordable Housing	N/A	N/A	N/A	N/A	\$6.15	\$6.15	N/A	N/A



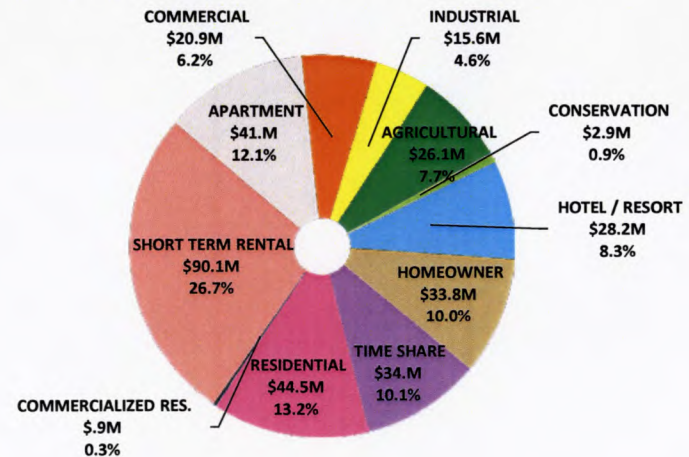
SUMMARY OF TAXABLE PROPERTIES

CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	FY 2020 50% OF APPEALS	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE	REVENUE DOLLAR CHANGE	REVENUE PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	COUNT CHANGE	COUNT PERCENT CHANGE
TIME SHARE	\$15.41	\$ 2,242,683,630	\$ 34,559,755	\$13.93	\$ 2,529,761,400	\$ 88,608,380	\$ 2,441,153,020	\$ 34,005,262	\$ (554,493)	-1.6%	2,481	2,479	-2	-0.1%
RESIDENTIAL	\$5.52	7,721,679,610	42,623,671	\$5.52	8,085,080,500	23,534,880	8,061,545,620	\$ 44,499,732	1,876,060	4.4%	10,760	10,842	82	0.8%
COMMERCIALIZED RES.	\$4.55	197,032,150	896,496	\$4.55	207,502,300	-	207,502,300	944,135	47,639	5.3%	141	142	1	0.7%
SHORT TERM RENTAL	\$9.28	8,565,108,215	79,484,204	\$9.55	9,465,374,000	29,125,270	9,436,248,730	90,116,175	10,631,971	13.4%	11,311	11,679	368	100.0%
APARTMENT	\$6.31	6,544,441,815	41,295,428	\$6.31	6,530,259,500	26,737,810	6,503,521,690	\$ 41,037,222	(258,206)	-0.6%	9,363	9,039	-324	-3.5%
COMMERCIAL	\$7.25	2,911,448,390	21,108,001	\$7.39	2,871,501,600	39,085,470	2,832,416,130	20,931,555	(176,446)	-0.8%	2,279	2,270	-9	-0.4%
INDUSTRIAL	\$7.45	2,132,863,105	15,889,830	\$7.48	2,167,890,300	84,720,795	2,083,169,505	15,582,108	-307,722	-1.9%	819	816	-3	-0.4%
AGRICULTURAL	\$6.00	4,330,328,125	25,981,969	\$6.00	4,418,328,400	60,386,125	4,357,942,275	\$ 26,147,654	165,685	0.6%	9,022	9,020	-2	0.0%
CONSERVATION	\$6.35	438,828,200	2,786,559	\$6.35	538,789,600	81,156,375	457,633,225	\$ 2,905,971	119,412	4.3%	1,153	1,154	1	0.1%
HOTEL / RESORT	\$9.37	2,309,315,360	21,638,285	\$9.60	2,989,388,100	54,679,550	2,934,708,550	28,173,202	6,534,917	30.2%	906	906	0	0.0%
HOMEOWNER	\$2.85	11,454,863,300	32,646,360	\$2.85	11,862,460,500	9,846,170	11,852,614,330	33,779,951	1,133,590	3.5%	25,765	26,120	355	1.4%
TOTALS		\$ 48,848,591,900	\$ 318,910,559		\$ 51,666,336,200	\$ 497,880,825	\$ 51,168,455,375	\$ 338,122,967	\$ 19,212,408	6.0%	74,000	74,467	467	0.6%
			\$ (421,854)			Less: Circuit Breaker Credits		\$ (425,836)						
			\$ 2,997,019			Minimum Tax Adjustment @\$400		\$ 2,749,353						
			\$ 321,485,724			ESTIMATED REVENUE		\$ 340,446,483						

FY 2020 CERTIFIED VALUES

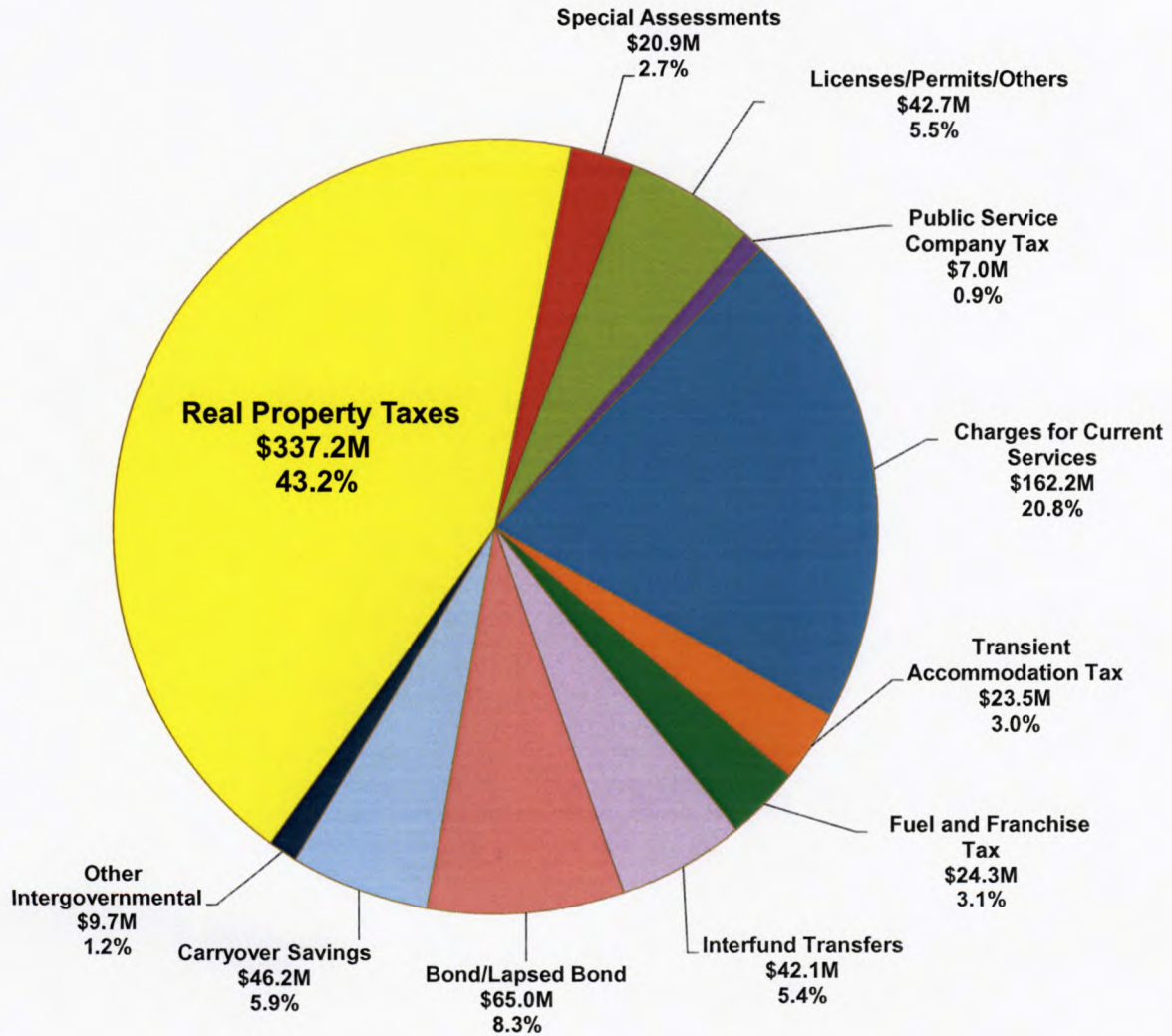


ESTIMATED FY 2020 CERTIFIED REVENUE



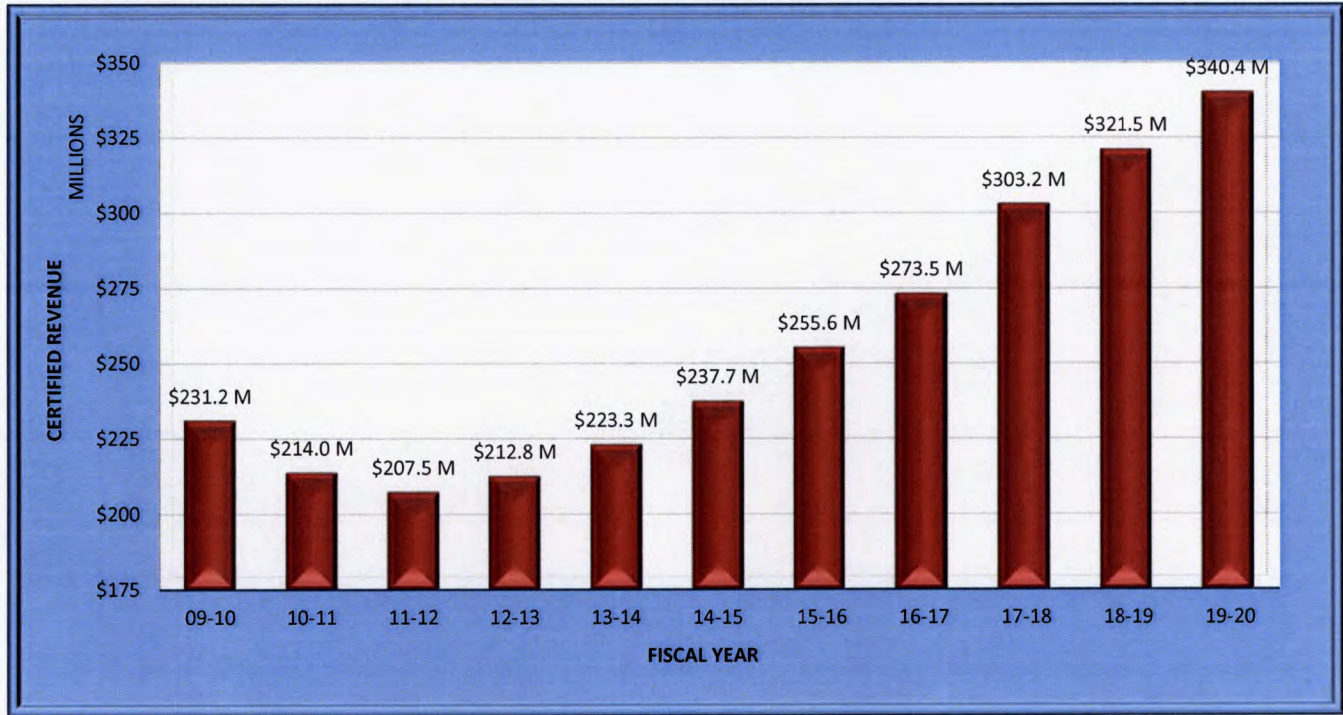


MAUI COUNTY REVENUE SOURCES MAYOR'S PROPOSED FY 2019-2020 BUDGET





COUNTY OF MAUI REAL PROPERTY ASSESSMENT DIVISION
CERTIFIED REVENUE FOR BUDGET HISTORY
 (Net taxable revenue less 50% of taxes in dispute)



FISCAL YEAR	CERTIFIED REVENUE	PERCENT CHANGE FROM PRIOR YEAR
09-10	\$231,169,830	4.8%
10-11	\$213,992,989	-7.4%
11-12	\$207,539,182	-3.0%
12-13	\$212,816,224	2.5%
13-14	\$223,318,148	4.9%
14-15	\$237,718,190	6.4%
15-16	\$255,584,150	7.5%
16-17	\$273,489,153	7.0%
17-18	\$303,175,667	10.9%
18-19	\$321,485,724	6.0%
19-20	\$340,446,483	5.9%

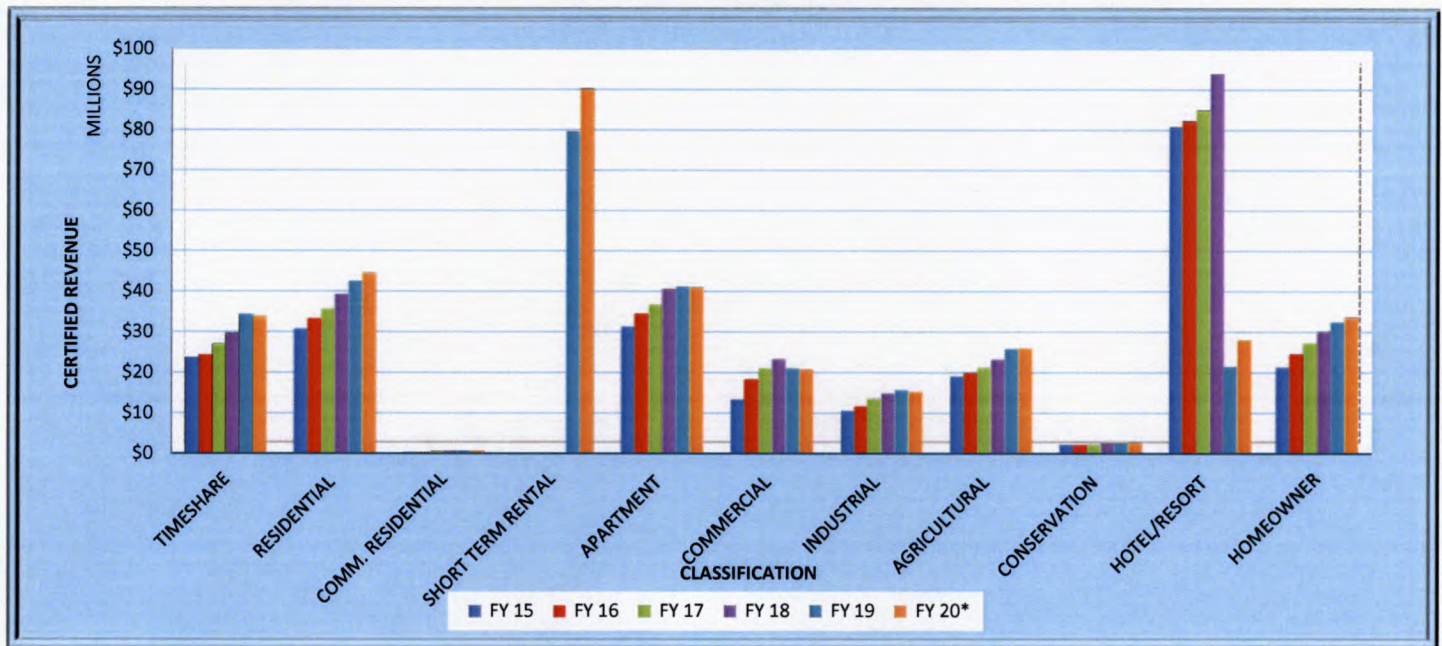
All years include adjustments for circuit breaker.

FY 13, 14, 15, 16, 17, 18, 19 and 20 include adjustments for minimum tax.

FY 19-20 Based upon proposed rates



CERTIFIED REVENUE BY CLASS HISTORY



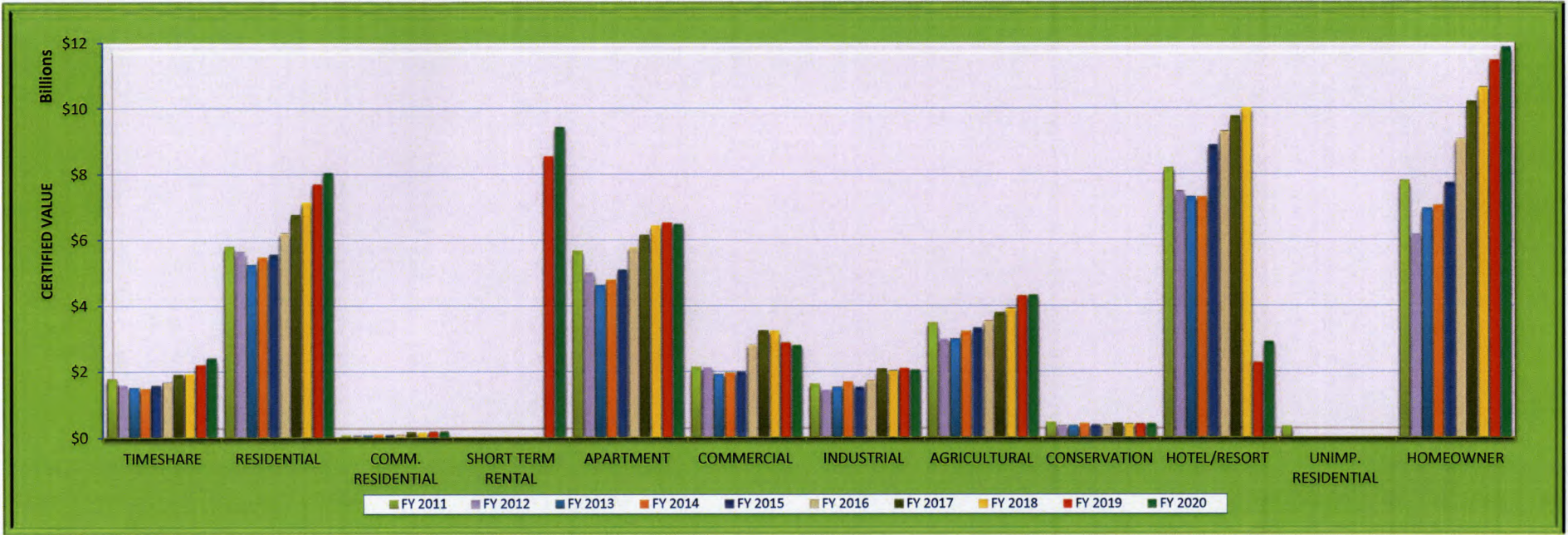
CLASS	CLASSIFICATION	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20*
0	TIMESHARE	\$ 23,981,695	\$ 24,641,296	\$ 27,141,335	\$ 29,989,141	\$ 34,559,755	\$ 34,005,262
1	RESIDENTIAL	31,025,877	33,624,161	35,824,619	39,631,392	42,623,671	44,499,732
10	COMM. RESIDENTIAL	487,715	522,724	710,970	786,491	896,496	944,135
11	SHORT TERM RENTAL	N/A	N/A	N/A	N/A	79,484,204	90,116,175
2	APARTMENT	31,731,683	34,758,673	36,804,333	40,723,118	41,295,428	41,037,222
3	COMMERCIAL	13,650,812	18,639,936	21,282,057	23,537,058	21,108,002	20,931,555
4	INDUSTRIAL	10,935,438	11,992,799	13,736,070	15,180,612	15,889,830	15,582,108
5	AGRICULTURAL	19,443,863	20,334,716	21,350,180	23,589,050	25,981,969	26,147,654
6	CONSERVATION	2,370,282	2,400,260	2,461,931	2,721,254	2,786,559	2,905,971
7	HOTEL/RESORT	80,761,824	82,270,884	84,880,236	93,793,102	21,638,285	28,173,202
9	HOMEOWNER	21,518,420	24,925,279	27,514,337	30,398,782	32,646,360	33,779,951
TOTALS		\$ 235,907,609	\$ 254,110,728	\$ 271,706,068	\$ 300,350,000	\$ 318,910,559	\$ 338,122,967

All amounts are before Circuit Breaker Tax Credit and Minimum Tax Adjustment.

*Based on FY 2020 proposed tax rates



CERTIFIED VALUE BY CLASS HISTORY
FISCAL YEARS 2011 - 2020



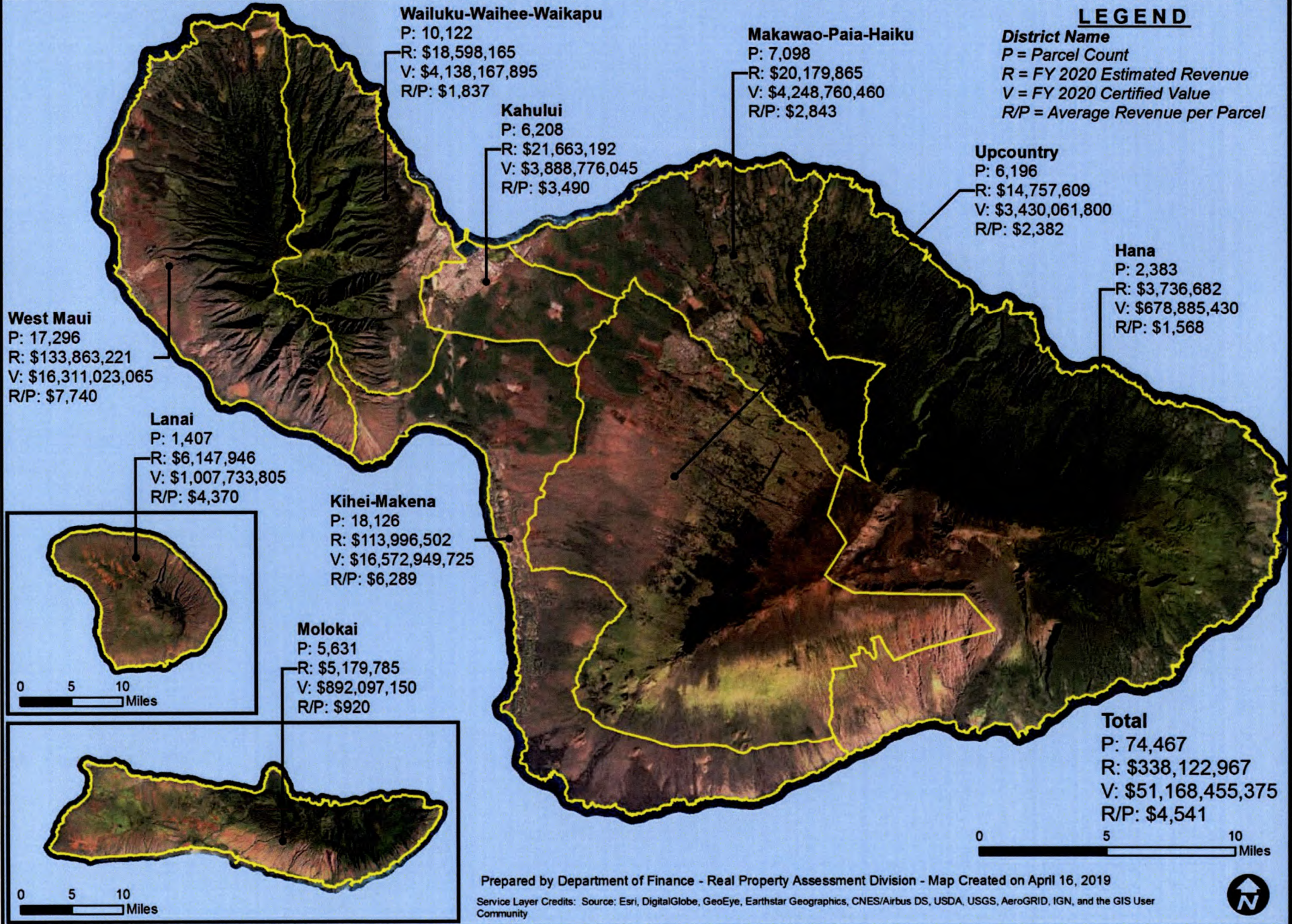
CLASSIFICATION	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
TIMESHARE	\$ 1,776,953,000	\$ 1,607,462,597	\$ 1,508,875,080	\$ 1,483,431,650	\$ 1,591,353,360	\$ 1,693,559,850	\$ 1,896,669,100	\$ 1,943,560,650	\$ 2,242,683,630	\$ 2,441,153,020
RESIDENTIAL	5,795,214,000	5,645,593,414	5,241,368,537	5,461,102,750	5,570,175,455	6,226,696,455	6,759,362,000	7,153,680,950	7,721,679,610	8,061,545,620
COMM. RESIDENTIAL	73,191,000	70,301,000	75,166,300	94,183,400	109,353,100	120,166,400	163,441,300	172,476,200	197,032,150	207,502,300
SHORT TERM RENTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,565,108,215	9,436,248,730
APARTMENT	5,659,454,000	5,016,127,284	4,623,503,775	4,782,463,850	5,118,013,200	5,793,112,180	6,134,055,500	6,443,531,350	6,544,441,815	6,503,521,690
COMMERCIAL	2,121,834,000	2,126,141,530	1,910,261,470	1,952,055,250	1,998,654,825	2,824,232,675	3,224,554,150	3,233,112,400	2,911,448,390	2,832,416,130
INDUSTRIAL	1,614,057,000	1,466,956,917	1,522,372,401	1,676,982,150	1,546,738,100	1,750,773,535	2,053,224,200	2,026,783,950	2,132,863,105	2,083,169,505
AGRICULTURAL	3,452,417,000	2,978,918,118	2,975,466,098	3,194,538,350	3,318,065,425	3,536,472,280	3,772,116,600	3,924,966,700	4,330,328,125	4,357,942,275
CONSERVATION	445,265,000	362,723,802	359,573,198	409,933,100	391,135,500	406,823,780	424,470,850	427,198,400	438,828,200	457,633,225
HOTEL/RESORT	8,183,429,000	7,471,671,706	7,304,444,983	7,303,708,150	8,865,183,790	9,296,145,125	9,745,147,700	10,009,936,150	2,309,315,360	2,934,708,550
UNIMP. RESIDENTIAL	331,079,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HOMEOWNER	7,803,966,000	6,174,696,105	6,952,271,491	7,053,158,750	7,740,438,840	9,063,737,990	10,190,495,300	10,628,944,800	11,454,863,300	11,852,614,330
TOTALS	\$ 37,256,859,000	\$32,920,592,473	\$ 32,473,303,333	\$ 33,411,557,400	\$ 36,249,111,595	\$ 40,711,720,270	\$ 44,363,536,700	\$ 45,964,191,550	\$ 48,848,591,900	\$ 51,168,455,375



Revenue By Council District - Fiscal Year 2020 / Assessment Year 2019

LEGEND

District Name
P = Parcel Count
R = FY 2020 Estimated Revenue
V = FY 2020 Certified Value
R/P = Average Revenue per Parcel



Prepared by Department of Finance - Real Property Assessment Division - Map Created on April 16, 2019

Service Layer Credits: Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community



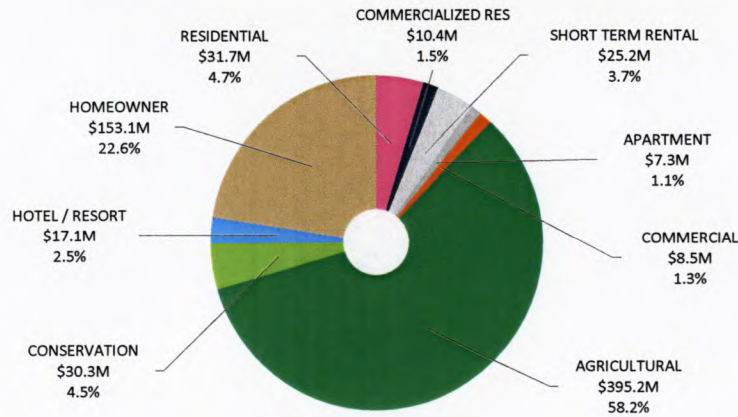


**REVENUE BY DISTRICT
HANA
FISCAL YEAR 2019 VERSUS 2020**

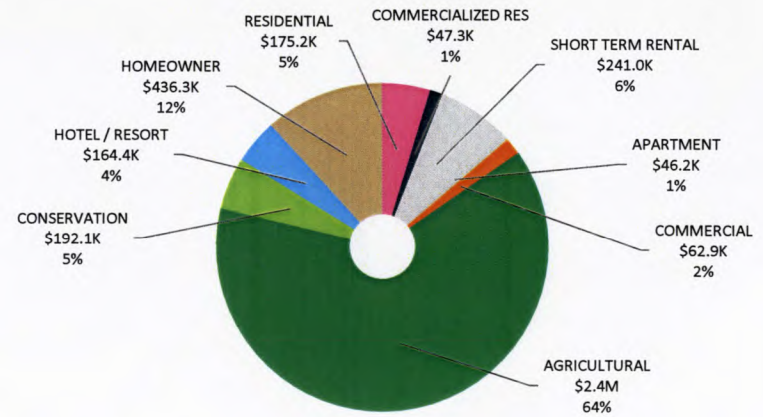
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	0	0	\$ 13.93	0	0	0	0	0.00%	0	0	0.00%
RESIDENTIAL	5.52	30,859,500	170,344	5.52	31,730,200	0	31,730,200	175,151	2.82%	81	80	-1.23%
COMMERCIALIZED RES.	4.55	11,619,600	52,869	4.55	10,396,000	0	10,396,000	47,302	-10.53%	13	12	-7.69%
SHORT TERM RENTAL	9.28	23,238,800	215,656	9.55	25,231,500	0	25,231,500	240,961	11.73%	40	42	5.00%
APARTMENT	6.31	7,777,800	49,078	6.31	7,329,500	0	7,329,500	46,249	-5.76%	17	20	17.65%
COMMERCIAL	7.25	9,120,000	66,120	7.39	8,506,900	0	8,506,900	62,866	-4.92%	17	17	0.00%
INDUSTRIAL	7.45	0	0	7.48	0	0	0	0	0.00%	0	0	0.00%
AGRICULTURAL	6.00	403,986,650	2,423,920	6.00	396,690,400	1,476,755	395,213,645	2,371,282	-2.17%	1,474	1,466	-0.54%
CONSERVATION	6.35	30,267,800	192,201	6.35	30,257,500	0	30,257,500	192,135	-0.03%	298	296	-0.67%
HOTEL / RESORT	9.37	15,592,300	146,100	9.60	17,127,200	0	17,127,200	164,421	12.54%	65	65	0.00%
HOMEOWNER	2.85	156,763,825	446,777	2.85	153,282,600	189,615	153,092,985	436,315	-2.34%	380	385	1.32%
TOTALS		\$ 689,226,275	\$ 3,763,065		\$ 680,551,800	\$ 1,666,370	\$ 678,885,430	\$ 3,736,682	-0.70%	2,385	2,383	-0.08%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
HANA**



**ESTIMATED RPT REVENUE*
BY DISTRICT
HANA**



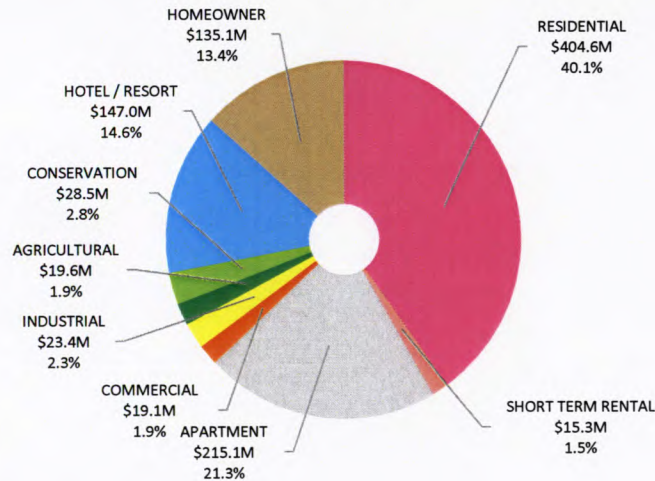


**REVENUE BY DISTRICT
LANAI
FISCAL YEAR 2019 VERSUS 2020**

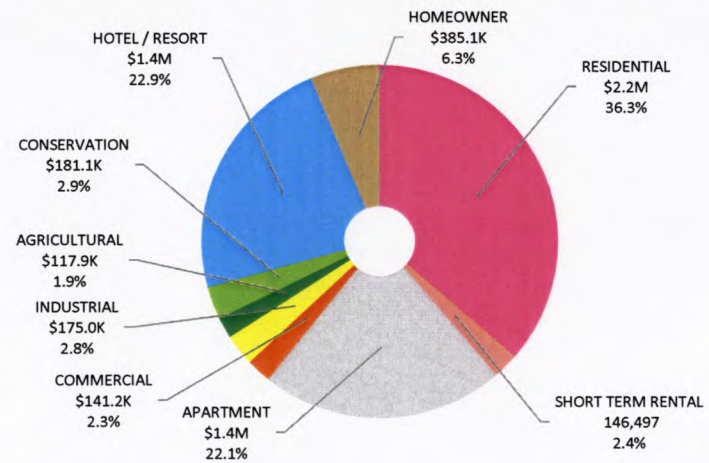
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	0	0	\$ 13.93	0	0	0	0	0.00%	0	0	0.00%
RESIDENTIAL	5.52	394,517,600	2,177,737	5.52	409,835,900	5,249,100	404,586,800	2,233,319	2.55%	633	622	-11 -1.74%
COMMERCIALIZED RES.	4.55	0	0	4.55	-	0	-	-	0.00%	0	0	0 0.00%
SHORT TERM RENTAL	9.28	14,336,400	133,042	9.55	15,671,900	331,900	15,340,000	146,497	10.11%	19	21	2 10.53%
APARTMENT	6.31	214,593,955	1,354,088	6.31	222,814,000	7,753,150	215,060,850	1,357,034	0.22%	121	121	0 0.00%
COMMERCIAL	7.25	17,679,400	128,176	7.39	19,112,800	0	19,112,800	141,244	10.20%	33	37	4 12.12%
INDUSTRIAL	7.45	20,439,500	152,274	7.48	26,260,600	2,871,200	23,389,400	174,953	14.89%	5	5	0 0.00%
AGRICULTURAL	6.00	18,182,300	109,094	6.00	19,788,400	142,800	19,645,600	117,874	8.05%	78	80	2 2.56%
CONSERVATION	6.35	29,166,100	185,205	6.35	28,917,900	398,300	28,519,600	181,099	-2.22%	34	34	0 0.00%
HOTEL / RESORT	9.37	115,725,800	1,084,351	9.60	178,200,600	31,237,400	146,963,200	1,410,847	30.11%	2	2	0 0.00%
HOMEOWNER	2.85	125,842,700	358,652	2.85	135,377,300	261,745	135,115,555	385,079	7.37%	479	485	6 1.25%
TOTALS		\$ 950,483,755	\$ 5,682,618		\$ 1,055,979,400	\$ 48,245,595	\$ 1,007,733,805	\$ 6,147,946	8.19%	1,404	1,407	3 0.21%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
LANAI**



**ESTIMATED RPT REVENUE*
BY DISTRICT
LANAI**



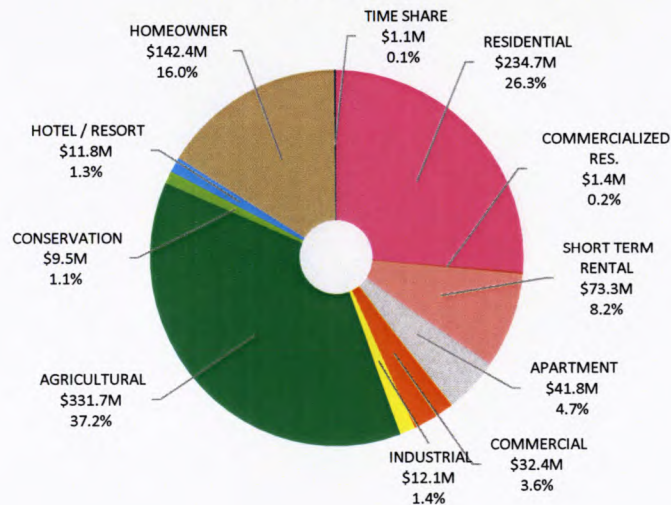


**REVENUE BY DISTRICT
MOLOKAI
FISCAL YEAR 2019 VERSUS 2020**

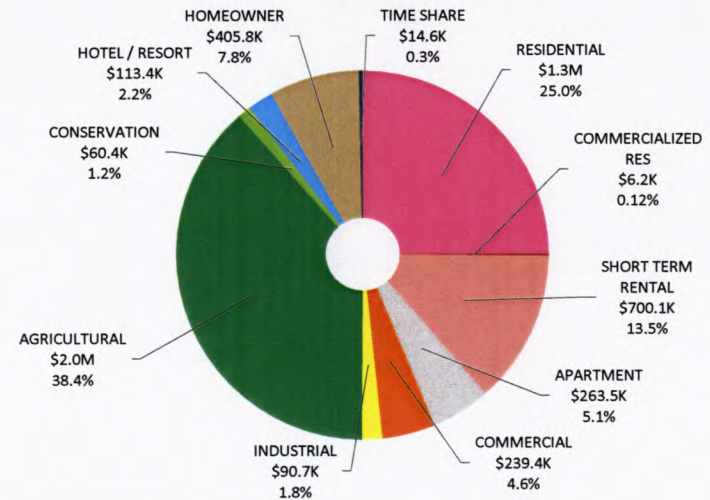
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	\$ 1,015,200	\$ 15,644	\$ 13.93	\$ 1,051,100	0	\$ 1,051,100	\$ 14,642	-6.41%	7	7	0 0.00%
RESIDENTIAL	5.52	205,487,300	1,134,290	5.52	235,538,900	816,160	234,722,740	1,295,670	14.23%	1,396	1,391	-5 -0.36%
COMMERCIALIZED RES.	4.55	686,900	3,125	4.55	1,371,200	0	1,371,200	6,239	99.62%	2	3	1 50.00%
SHORT TERM RENTAL	9.28	62,065,000	575,963	9.55	73,470,400	164,400	73,306,000	700,072	21.55%	388	411	23 5.93%
APARTMENT	6.31	40,046,700	252,695	6.31	41,765,100	0	41,765,100	263,538	4.29%	245	215	-30 -12.24%
COMMERCIAL	7.25	30,282,350	219,547	7.39	33,068,100	671,750	32,396,350	239,409	9.05%	129	129	0 0.00%
INDUSTRIAL	7.45	10,836,500	80,732	7.48	13,014,100	886,550	12,127,550	90,714	12.36%	40	40	0 0.00%
AGRICULTURAL	6.00	305,233,825	1,831,403	6.00	331,856,300	192,500	331,663,800	1,989,983	8.66%	1,877	1,926	49 2.61%
CONSERVATION	6.35	9,330,650	59,250	6.35	9,656,500	151,300	9,505,200	60,358	1.87%	387	387	0 0.00%
HOTEL / RESORT	9.37	11,236,200	105,283	9.60	13,267,100	1,456,050	11,811,050	113,386	7.70%	12	12	0 0.00%
HOMEOWNER	2.85	120,244,650	342,697	2.85	142,490,900	113,840	142,377,060	405,775	18.41%	1,105	1,110	5 0.45%
TOTALS		\$ 796,465,275	\$ 4,620,629		\$ 896,549,700	\$ 4,452,550	\$ 892,097,150	\$ 5,179,785	12.10%	5,588	5,631	43 0.77%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
MOLOKAI**



**ESTIMATED RPT REVENUES*
BY DISTRICT
MOLOKAI**



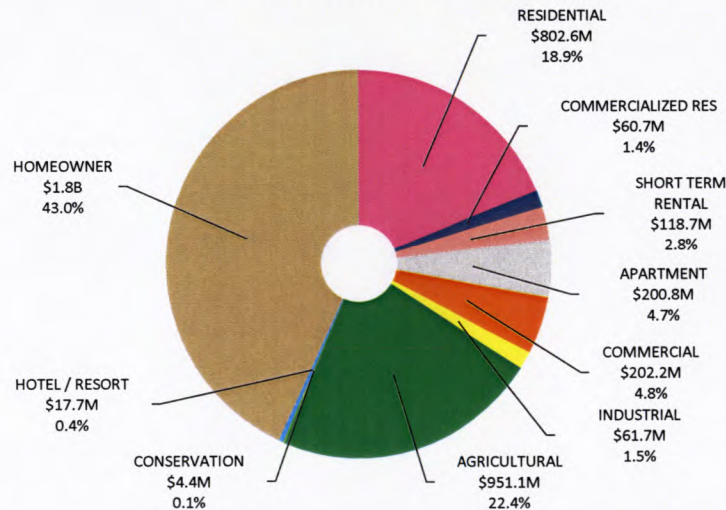


**REVENUE BY DISTRICT
MAKAWAO - PAIA - HAIKU
FISCAL YEAR 2019 VERSUS 2020**

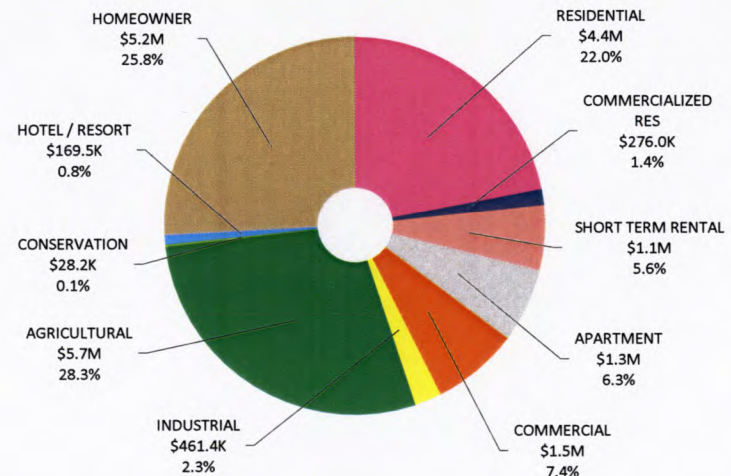
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUES	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	0	0	\$ 13.93	0	0	0	0	0.00%	0	0	0.00%
RESIDENTIAL	5.52	762,993,300	4,211,723	5.52	803,120,900	512,980	802,607,920	4,430,396	5.19%	1,032	1,056	2.33%
COMMERCIALIZED RES.	4.55	57,164,700	260,099	4.55	60,662,600	0	60,662,600	276,015	6.12%	53	54	1.89%
SHORT TERM RENTAL	9.28	113,864,800	1,056,665	9.55	121,365,800	2,655,950	118,709,850	1,133,679	7.29%	88	95	7.95%
APARTMENT	6.31	193,451,300	1,220,678	6.31	202,439,900	1,622,850	200,817,050	1,267,156	3.81%	267	289	8.24%
COMMERCIAL	7.25	213,859,000	1,550,478	7.39	202,245,600	0	202,245,600	1,494,595	-3.60%	290	285	-1.72%
INDUSTRIAL	7.45	55,764,450	415,445	7.48	67,631,600	5,941,250	61,690,350	461,444	11.07%	14	14	0.00%
AGRICULTURAL	6.00	975,109,285	5,850,656	6.00	952,535,600	1,406,610	951,128,990	5,706,774	-2.46%	1,815	1,766	-2.70%
CONSERVATION	6.35	4,474,000	28,410	6.35	4,440,700	0	4,440,700	28,198	-0.74%	43	43	0.00%
HOTEL / RESORT	9.37	2,261,200	21,187	9.60	17,660,000	0	17,660,000	169,536	700.17%	1	2	100.00%
HOMEOWNER	2.85	1,849,796,985	5,271,921	2.85	1,828,797,400	-	1,828,797,400	5,212,073	-1.14%	3,440	3,494	1.57%
TOTALS		\$ 4,228,739,020	\$ 19,887,263		\$ 4,260,900,100	\$ 12,139,640	\$ 4,248,760,460	\$ 20,179,865	1.47%	7,043	7,098	0.78%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
MAKAWAO/PAIA/HAIKU**



**ESTIMATED RPT REVENUES*
BY DISTRICT
MAKAWAO/PAIA/HAIKU**



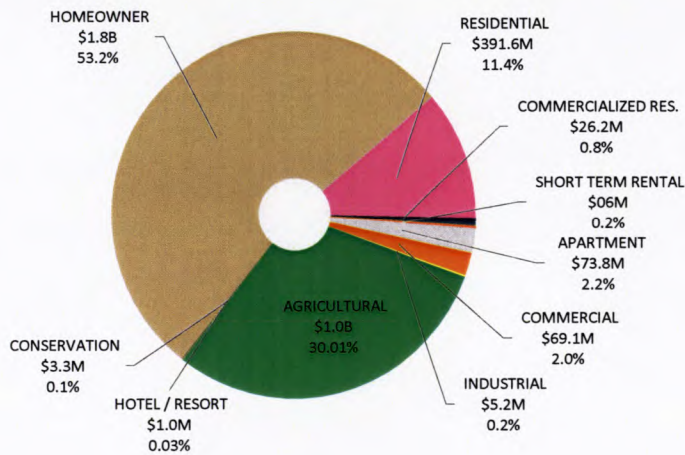


**REVENUE BY DISTRICT
UPCOUNTRY
FISCAL YEAR 2019 VERSUS 2020**

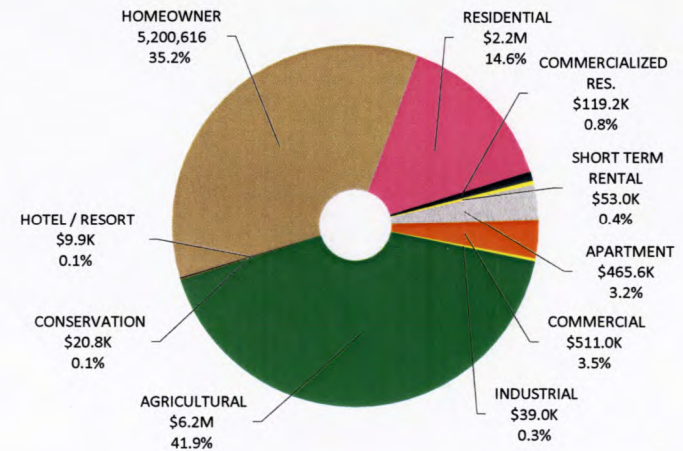
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUES	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	0	0	\$ 13.93	0	0	0	0	0.00%	0	0	0.00%
RESIDENTIAL	5.52	370,616,770	2,045,805	5.52	391,579,100	0	391,579,100	2,161,517	5.66%	684	684	0.00%
COMMERCIALIZED RES.	4.55	29,398,200	133,762	4.55	26,202,700	0	26,202,700	119,222	-10.87%	14	12	-14.29%
SHORT TERM RENTAL	9.28	4,409,200	40,917	9.55	5,548,400	0	5,548,400	52,987	29.50%	5	7	40.00%
APARTMENT	6.31	68,268,155	430,772	6.31	74,122,200	335,250	73,786,950	465,596	8.08%	141	171	21.28%
COMMERCIAL	7.25	70,286,700	509,579	7.39	69,247,400	102,800	69,144,600	510,979	0.27%	55	56	1.82%
INDUSTRIAL	7.45	6,412,600	47,774	7.48	8,015,700	2,805,495	5,210,205	38,972	0.00%	1	1	0.00%
AGRICULTURAL	6.00	1,021,267,290	6,127,604	6.00	1,077,063,900	47,548,325	1,029,515,575	6,177,093	0.81%	1,801	1,805	0.22%
CONSERVATION	6.35	3,421,300	21,725	6.35	3,268,100	0	3,268,100	20,752	-4.48%	28	28	0.00%
HOTEL / RESORT	9.37	1,028,600	9,638	9.60	1,028,600	0	1,028,600	9,875	2.45%	1	1	0.00%
HOMEOWNER	2.85	1,828,020,285	5,209,858	2.85	1,825,898,400	1,120,830	1,824,777,570	5,200,616	-0.18%	3,406	3,431	0.73%
TOTALS		\$ 3,403,129,100	\$ 14,577,433		\$ 3,481,974,500	\$ 51,912,700	\$ 3,430,061,800	\$ 14,757,609	1.24%	6,136	6,196	0.98%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
UPCOUNTRY**



**ESTIMATED RPT REVENUES*
BY DISTRICT
UPCOUNTRY**



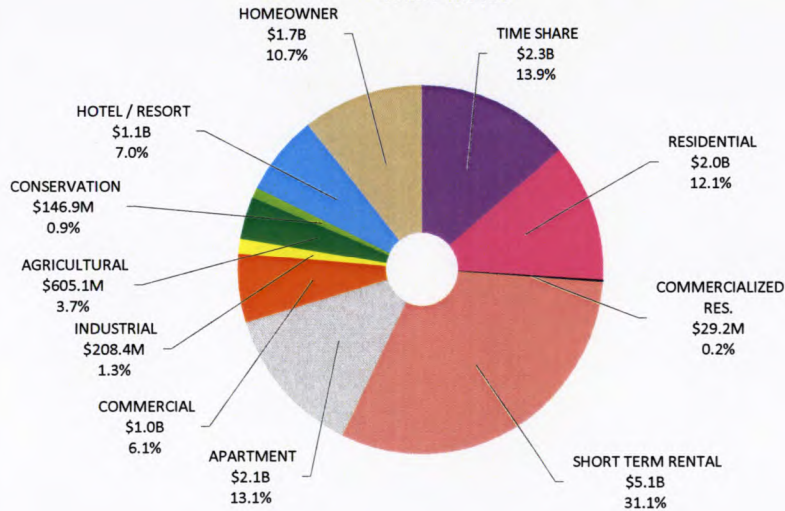


**REVENUE BY DISTRICT
WEST MAUI
FISCAL YEAR 2019 VERSUS 2020**

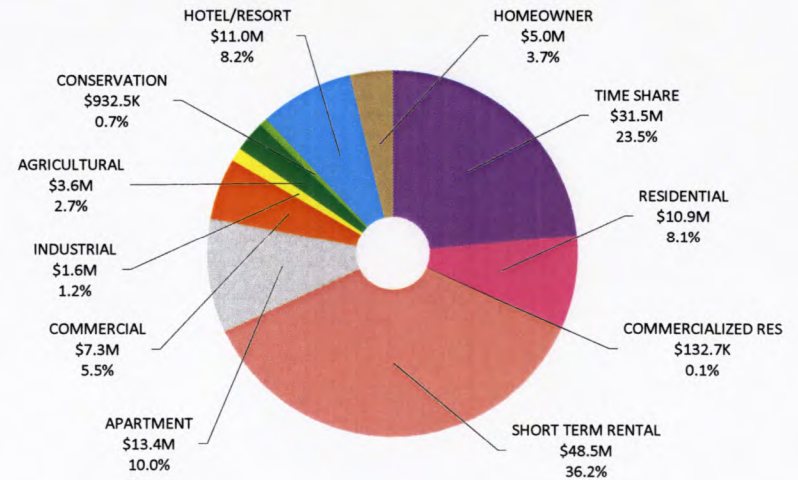
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE ESTIMATED VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	\$ 2,067,351,730	\$ 31,857,890	\$ 13.93	\$ 2,336,740,000	\$ 76,759,020	\$ 2,259,980,980	\$ 31,481,535	-1.18%	2,159	2,157	-2 -0.09%
RESIDENTIAL	5.52	1,948,234,070	10,754,252	5.52	1,983,353,300	7,901,485	1,975,451,815	10,904,494	1.40%	1,682	1,693	11 0.65%
COMMERCIALIZED RES.	4.55	23,873,650	108,625	4.55	29,158,900	0	29,158,900	132,673	22.14%	10	13	3 30.00%
SHORT TERM RENTAL	9.28	4,529,295,985	42,031,867	9.55	5,100,922,400	20,466,505	5,080,455,895	48,518,354	15.43%	5,606	5,786	180 3.21%
APARTMENT	6.31	2,294,521,665	14,478,432	6.31	2,132,779,400	3,437,830	2,129,341,570	13,436,145	-7.20%	3,176	3,046	-130 -4.09%
COMMERCIAL	7.25	1,026,215,650	7,440,063	7.39	994,469,600	5,804,255	988,665,345	7,306,237	-1.80%	532	534	2 0.38%
INDUSTRIAL	7.45	215,928,150	1,608,665	7.48	212,736,700	4,302,600	208,434,100	1,559,087	-3.08%	60	60	0 0.00%
AGRICULTURAL	6.00	614,146,400	3,684,878	6.00	606,752,800	1,657,300	605,095,500	3,630,573	-1.47%	682	694	12 1.76%
CONSERVATION	6.35	149,011,450	946,223	6.35	191,001,500	44,151,075	146,850,425	932,500	-1.45%	169	169	0 0.00%
HOTEL / RESORT	9.37	936,330,760	8,773,419	9.60	1,145,480,800	-	1,145,480,800	10,996,616	25.34%	108	107	-1 -0.93%
HOMEOWNER	2.85	1,724,826,875	4,915,757	2.85	1,743,939,900	1,832,165	1,742,107,735	4,965,007	1.00%	2,990	3,037	47 1.57%
TOTALS		\$ 15,529,736,385	\$ 126,600,071		\$ 16,477,335,300	\$ 166,312,235	\$ 16,311,023,065	\$ 133,863,221	5.74%	17,174	17,296	122 0.71%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
WEST MAUI**



**ESTIMATED RPT REVENUES*
BY DISTRICT
WEST MAUI**



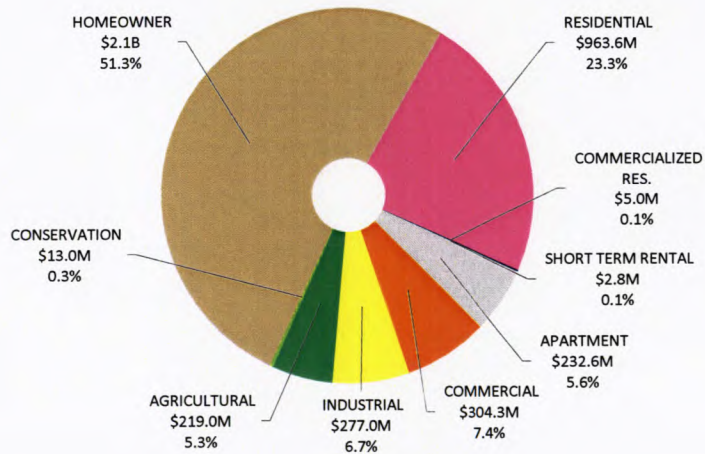


**REVENUE BY DISTRICT
WAILUKU-WAIHEE-WAIKAPU
FISCAL YEAR 2019 VERSUS 2020**

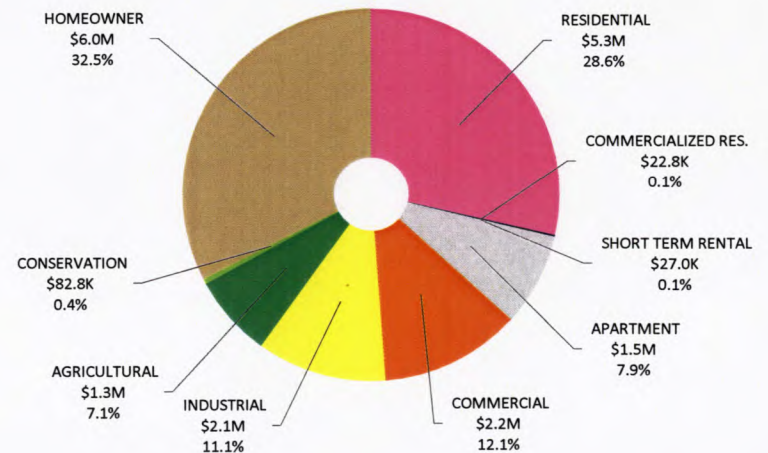
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	COUNT CHANGE	PERCENT CHANGE
TIME SHARE	\$ 15.41	0	0	\$ 13.93	0	0	0	0	0.00%	0	0	0	0.00%
RESIDENTIAL	5.52	863,492,000	4,766,476	5.52	964,614,700	1,054,455	963,560,245	5,318,853	11.59%	2,009	2,093	84	4.18%
COMMERCIALIZED RES.	4.55	5,636,200	25,645	4.55	5,020,500	0	5,020,500	22,843	-10.92%	5	5	0	0.00%
SHORT TERM RENTAL	9.28	2,533,500	23,511	9.55	2,825,700	-	2,825,700	26,985	14.78%	5	6	1	100.00%
APARTMENT	6.31	218,693,300	1,379,955	6.31	232,567,300	0	232,567,300	1,467,500	6.34%	576	561	-15	-2.60%
COMMERCIAL	7.25	314,434,290	2,279,649	7.39	305,029,600	729,550	304,300,050	2,248,777	-1.35%	497	486	-11	-2.21%
INDUSTRIAL	7.45	275,397,300	2,051,710	7.48	276,979,700	-	276,979,700	2,071,808	0.98%	268	267	-1	-0.37%
AGRICULTURAL	6.00	216,141,250	1,296,848	6.00	222,220,400	3,190,600	219,029,800	1,314,179	1.34%	715	713	-2	-0.28%
CONSERVATION	6.35	13,106,300	83,225	6.35	13,042,500	0	13,042,500	82,820	-0.49%	99	98	-1	-1.01%
HOTEL / RESORT	9.37	0	0	9.60	0	0	0	0	0.00%	0	0	0	0.00%
HOMEOWNER	2.85	1,937,715,550	5,522,489	2.85	2,121,017,800	175,700	2,120,842,100	6,044,400	9.45%	5,787	5,893	106	1.83%
TOTALS		\$ 3,847,149,690	\$ 17,429,506		\$ 4,143,318,200	\$ 5,150,305	\$ 4,138,167,895	\$ 18,598,165	6.71%	9,961	10,122	161	1.62%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
WAILUKU/WAIHEE/WAIKAPU**



**ESTIMATED RPT REVENUES*
BY DISTRICT
WAILUKU/WAIHEE/WAIKAPU**



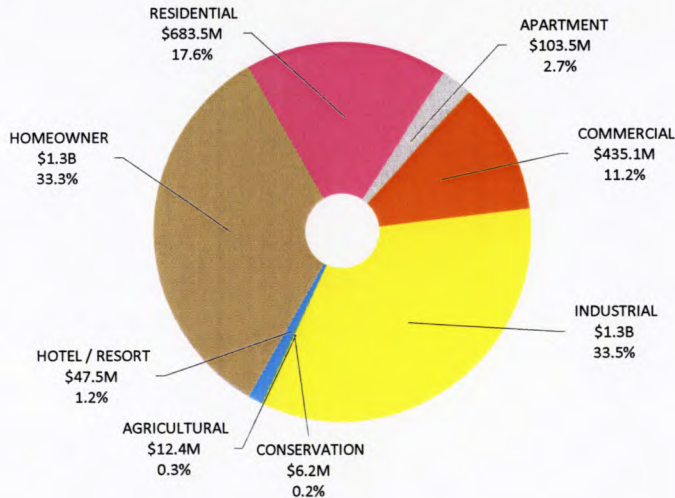


**REVENUE BY DISTRICT
KAHULUI
FISCAL YEAR 2019 VERSUS 2020**

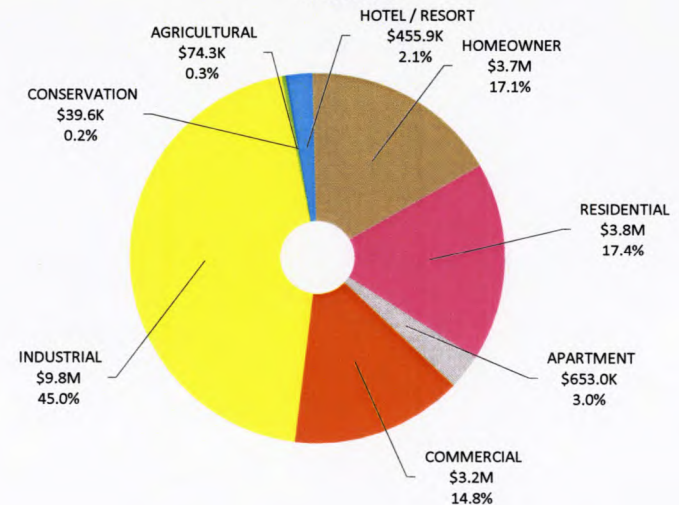
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE
TIME SHARE	\$ 15.41	0	0	\$ 13.93	0	0	0	0	0.00%	0	0	0.00%
RESIDENTIAL	5.52	677,010,450	3,737,098	5.52	686,416,800	2,889,675	683,527,125	3,773,070	0.96%	1,290	1,266	-24
COMMERCIALIZED RES.	4.55	0	0	4.55	0	0	0	0	0.00%	0	0	0
SHORT TERM RENTAL	9.28	0	0	9.55	251,000	0	251,000	2,397	0.00%	0	2	2
APARTMENT	6.31	101,964,800	643,398	6.31	103,480,500	0	103,480,500	652,962	1.49%	597	587	-10
COMMERCIAL	7.25	442,644,250	3,209,171	7.39	450,862,900	15,776,200	435,086,700	3,215,291	0.19%	333	334	1
INDUSTRIAL	7.45	1,337,805,030	9,966,647	7.48	1,362,001,500	57,737,105	1,304,264,395	9,755,898	-2.11%	361	359	-2
AGRICULTURAL	6.00	5,973,430	35,841	6.00	15,110,600	2,720,475	12,390,125	74,341	107.42%	21	17	-4
CONSERVATION	6.35	6,319,700	40,130	6.35	6,242,900	0	6,242,900	39,642	-1.22%	13	13	0
HOTEL / RESORT	9.37	43,742,600	409,868	9.60	47,484,700	0	47,484,700	455,853	11.22%	4	4	0
HOMEOWNER	2.85	1,252,231,000	3,568,858	2.85	1,296,048,600	0	1,296,048,600	3,693,739	3.50%	3,597	3,626	29
TOTALS		\$ 3,867,691,260	\$ 21,611,011		\$ 3,967,899,500	\$ 79,123,455	\$ 3,888,776,045	\$ 21,663,192	0.24%	6,216	6,208	-8

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

**CERTIFIED VALUES
BY DISTRICT
KAHULUI**



**ESTIMATED RPT REVENUES*
BY DISTRICT
KAHULUI**



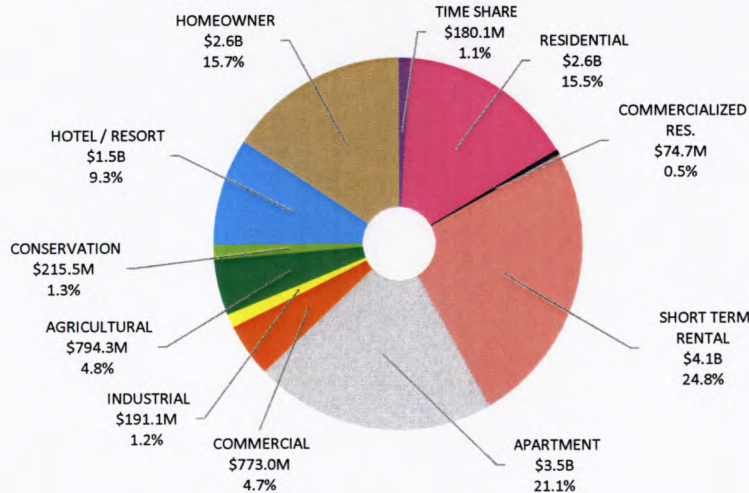


REVENUE BY DISTRICT
KIHEI - MAKENA
FISCAL YEAR 2019 VERSUS 2020

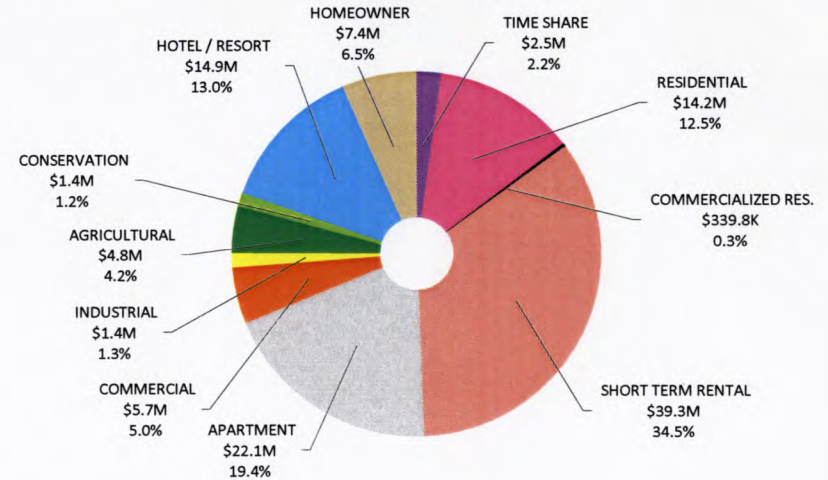
CLASSIFICATION	FY 2019 TAX RATES	FY 2019 CERTIFIED VALUE	FY 2019 CERTIFIED REVENUE	FY 2020 PROPOSED RATES	FY 2020 NET TAXABLE VALUE	50% OF APPEALS TO DATE	FY 2020 CERTIFIED VALUE	FY 2020 ESTIMATED REVENUE*	PERCENT CHANGE	FY 2019 CLASS COUNT	FY 2020 CLASS COUNT	PERCENT CHANGE	
TIME SHARE	\$ 15.41	\$ 174,316,700	\$ 2,686,220	\$ 13.93	\$ 191,970,300	\$ 11,849,360	\$ 180,120,940	\$ 2,509,085	-6.59%	315	315	0	0.00%
RESIDENTIAL	5.52	2,468,468,620	13,625,947	5.52	2,578,890,700	5,111,025	2,573,779,675	14,207,264	4.27%	1,953	1,957	4	0.20%
COMMERCIALIZED RES.	4.55	68,652,900	312,371	4.55	74,690,400	-	74,690,400	339,841	8.79%	44	43	-1	-2.27%
SHORT TERM RENTAL	9.28	3,815,364,530	35,406,583	9.55	4,120,086,900	5,506,515	4,114,580,385	39,294,243	10.98%	5,160	5,309	149	2.89%
APARTMENT	6.31	3,405,124,140	21,486,333	6.31	3,512,961,600	13,588,730	3,499,372,870	22,081,043	2.77%	4,223	4,029	-194	-4.59%
COMMERCIAL	7.25	786,925,850	5,705,212	7.39	788,958,700	16,000,915	772,957,785	5,712,158	0.12%	393	392	-1	-0.25%
INDUSTRIAL	7.45	210,279,575	1,566,583	7.48	201,250,400	10,176,595	191,073,805	1,429,232	-8.77%	70	70	0	0.00%
AGRICULTURAL	6.00	770,287,695	4,621,726	6.00	796,310,000	2,050,760	794,259,240	4,765,555	3.11%	559	553	-6	-1.07%
CONSERVATION	6.35	193,730,900	1,230,191	6.35	251,962,000	36,455,700	215,506,300	1,368,465	11.24%	82	86	4	4.88%
HOTEL / RESORT	9.37	1,183,397,900	11,088,438	9.60	1,569,139,100	21,986,100	1,547,153,000	14,852,669	33.95%	713	713	0	0.00%
HOMEOWNER	2.85	2,459,421,430	7,009,351	2.85	2,615,607,600	6,152,275	2,609,455,325	7,436,948	6.10%	4,581	4,659	78	1.70%
TOTALS		\$ 15,535,970,240	\$ 104,738,956		\$ 16,701,827,700	\$ 128,877,975	\$ 16,572,949,725	\$ 113,996,502	8.84%	18,093	18,126	33	0.18%

*The estimated revenue does not include the Minimum tax or Circuit Breaker credits.

CERTIFIED VALUES
BY DISTRICT
KIHEI/MAKENA

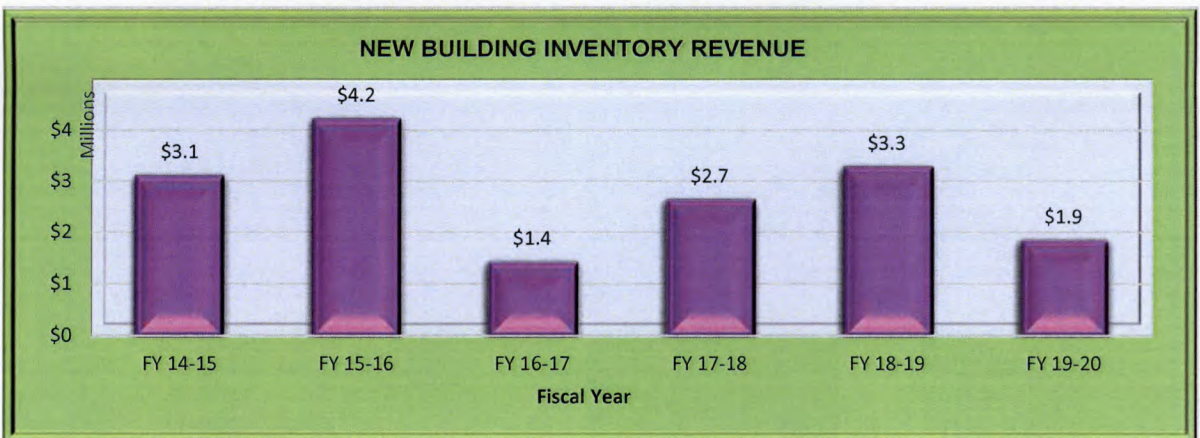
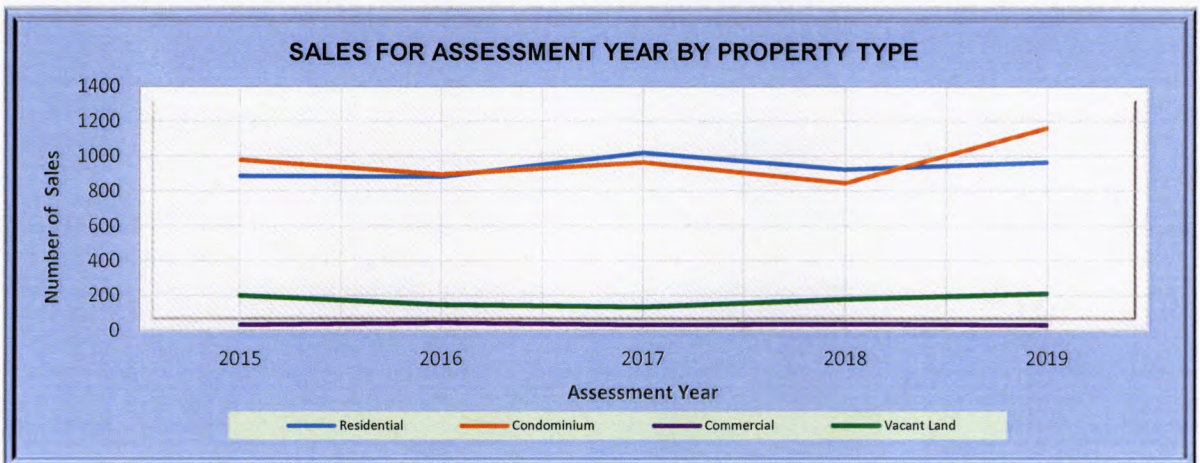


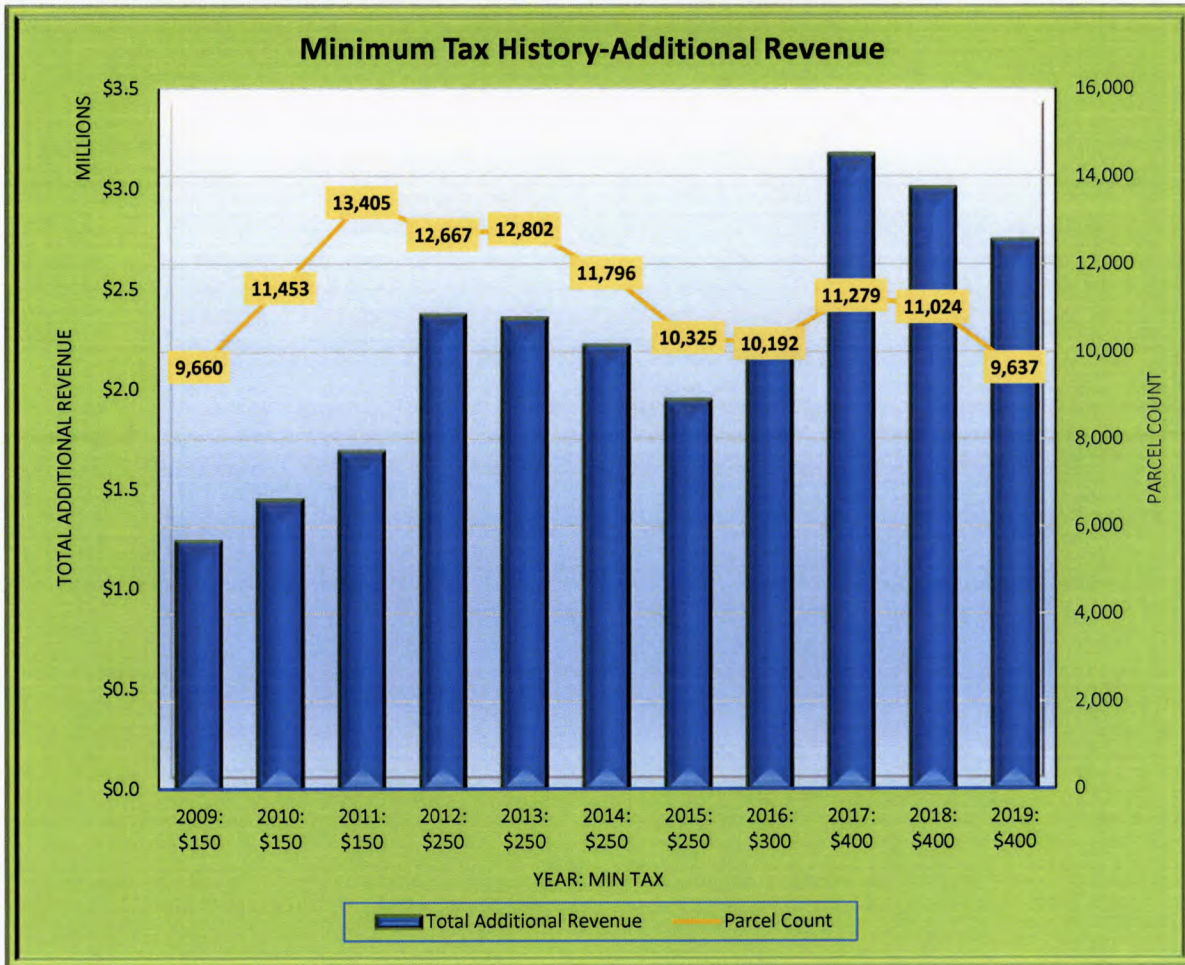
ESTIMATED RPT REVENUE*
BY DISTRICT
KIHEI/MAKENA





REAL PROPERTY ASSESSMENT ECONOMIC INDICATORS FISCAL YEARS 2013 - 2020





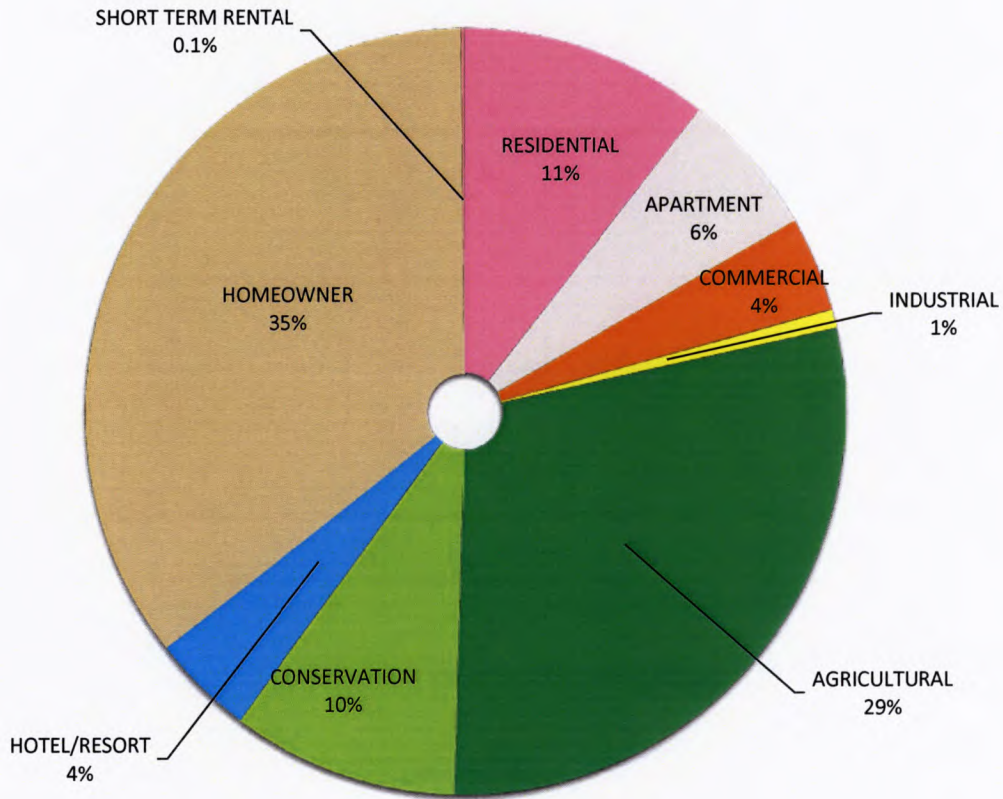
FY	Minimum Tax	Parcel Count	Total Additional Revenue	Exemption Amount
2009-10	\$150	9,660	\$1,248,168	\$300,000
2010-11	\$150	11,453	\$1,452,877	\$300,000
2011-12	\$150	13,405	\$1,695,283	\$300,000
2012-13	\$250	12,667	\$2,376,211	\$200,000
2013-14	\$250	12,802	\$2,358,728	\$200,000
2014-15	\$250	11,796	\$2,224,217	\$200,000
2015-16	\$250	10,325	\$1,954,140	\$200,000
2016-17	\$300	10,192	\$2,244,485	\$200,000
2017-18	\$400	11,279	\$3,173,476	\$200,000
2018-19	\$400	11,024	\$2,997,019	\$200,000
2019-20*	\$400	9,637	\$2,749,353	\$200,000

*Projection



MINIMUM TAX STATISTICS
FISCAL YEAR 2019-2020

MINIMUM TAX BY CLASS



Maui County Taxable Number of Parcels	Number of Homeowners		Parcels that Pay Minimum Tax		Homeowner Class Pay Minimum Tax		Percent of Homeowners Pay Minimum Tax
	# of Parcels	% of Total	# of Parcels	% of Total	# of Parcels	% of Total	
74,467	26,120	35.1%	9,637	12.9%	3,412	4.6%	13.1%

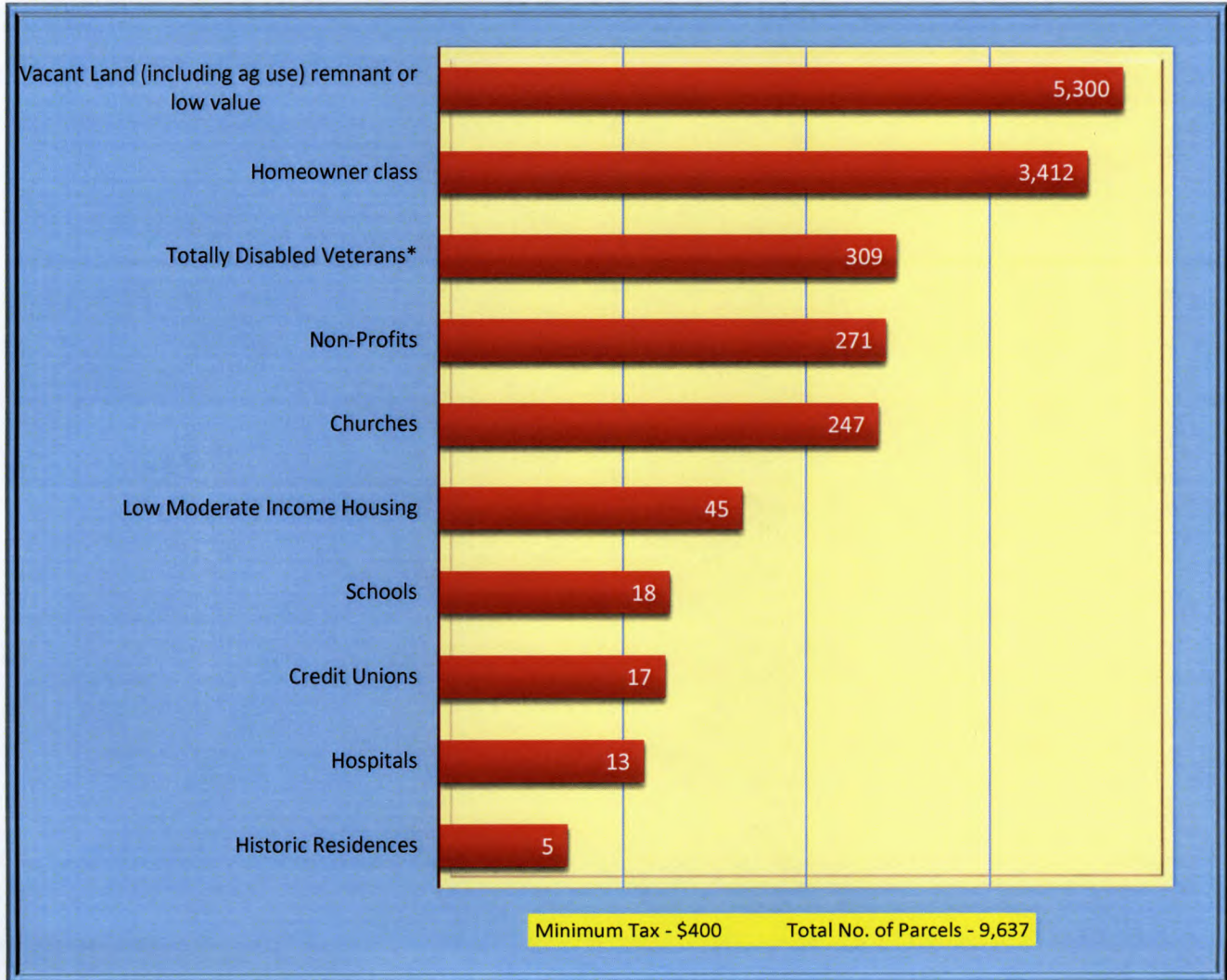
9,637 Total number of parcels that will pay \$400 minimum tax.

3,412 Total number of parcels in Homeowner Class that will pay \$400 minimum tax.

6,225 Total number of parcels not in homeowner class paying minimum tax.



WHO PAYS MINIMUM TAX
(Before Circuit Breaker Tax Credit)
FISCAL YEAR 2019-2020



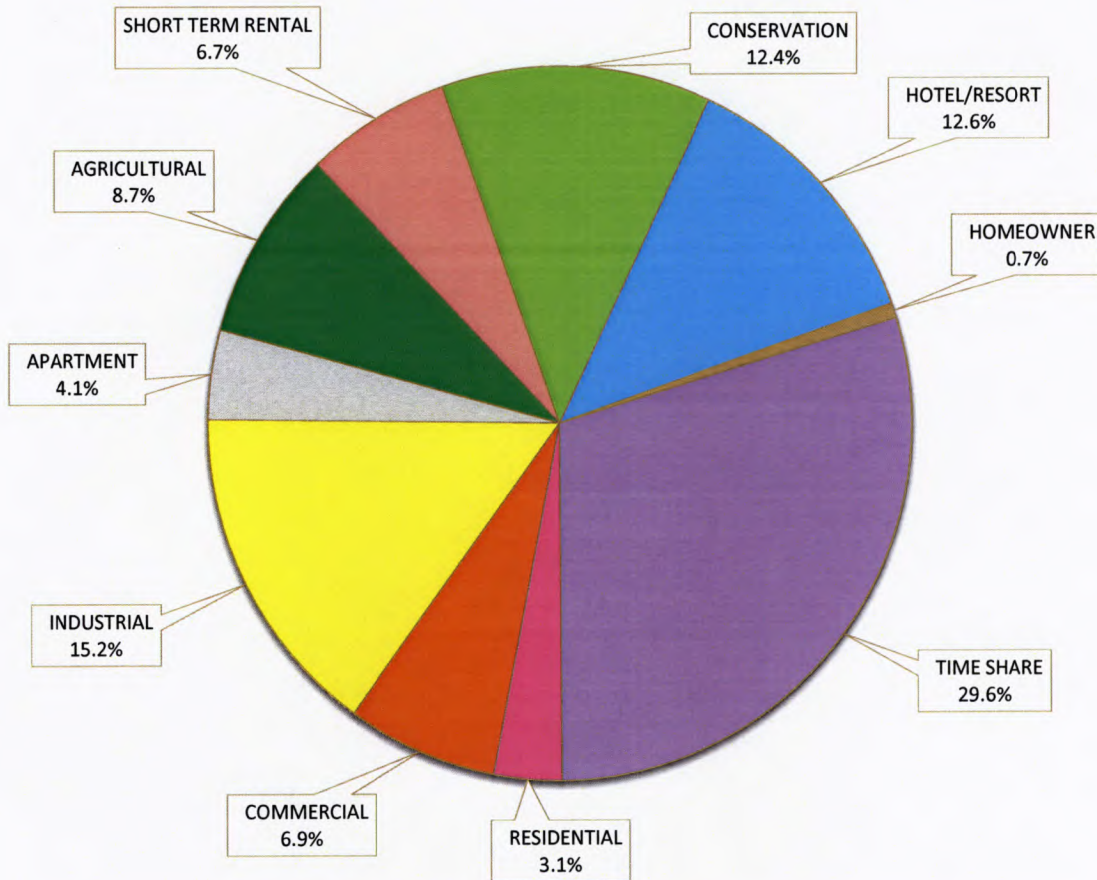
*Total Disabled Veteran exemptions filed. Not all pay special \$150 tax...if there is a cottage or a portion of the property is rented they do not get the exemption on that portion of the property.



FISCAL YEAR 2019-2020 APPEAL STATISTICS

PER TAX RATE CLASSIFICATION

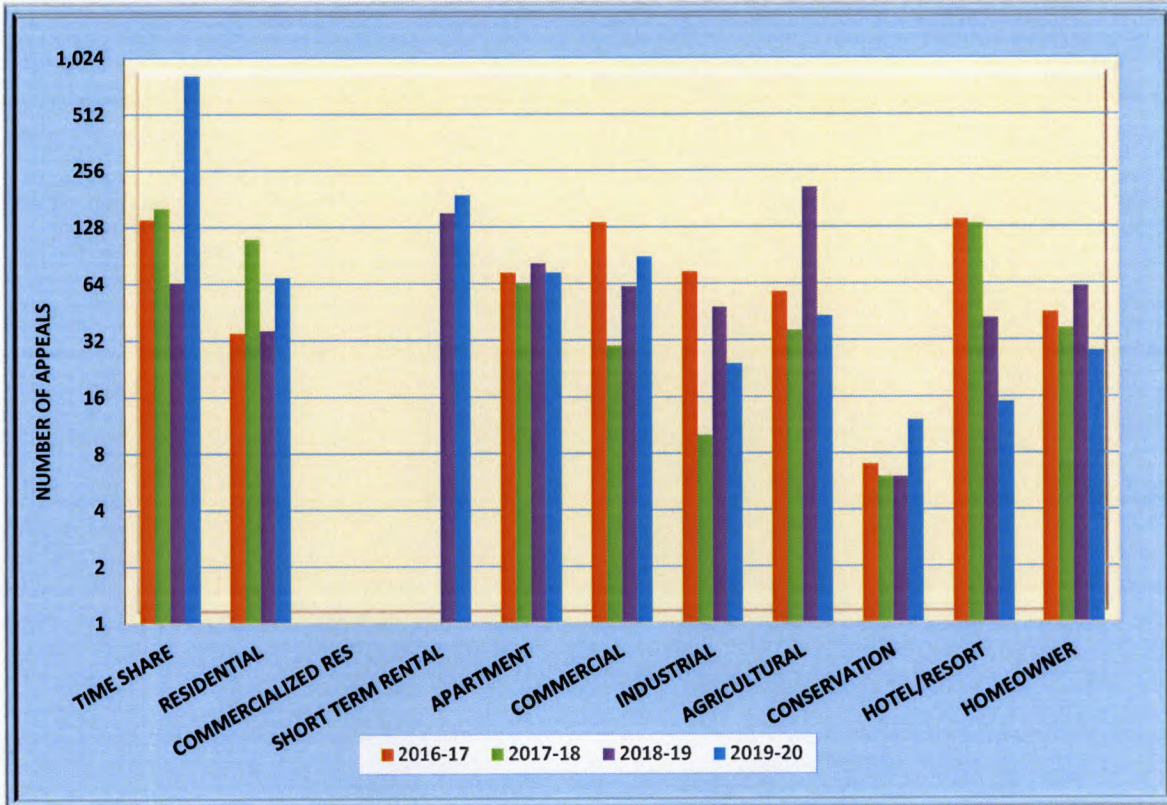
100% of Taxes in Appeal



Classification	100% of Taxes in Dispute	Percent of Total
TIME SHARE	\$2,468,629	29.6%
RESIDENTIAL	\$259,825	3.1%
COMMERCIAL	\$577,683	6.9%
INDUSTRIAL	\$1,267,423	15.2%
APARTMENT	\$337,431	4.1%
AGRICULTURAL	\$724,634	8.7%
SHORT TERM RENTAL	\$556,293	6.7%
CONSERVATION	\$1,030,686	12.4%
HOTEL/RESORT	\$1,049,847	12.6%
HOMEOWNER	\$56,123	0.7%
COMMERCIALIZED RES	\$0	0.0%
TOTAL	\$8,328,575	100.0%



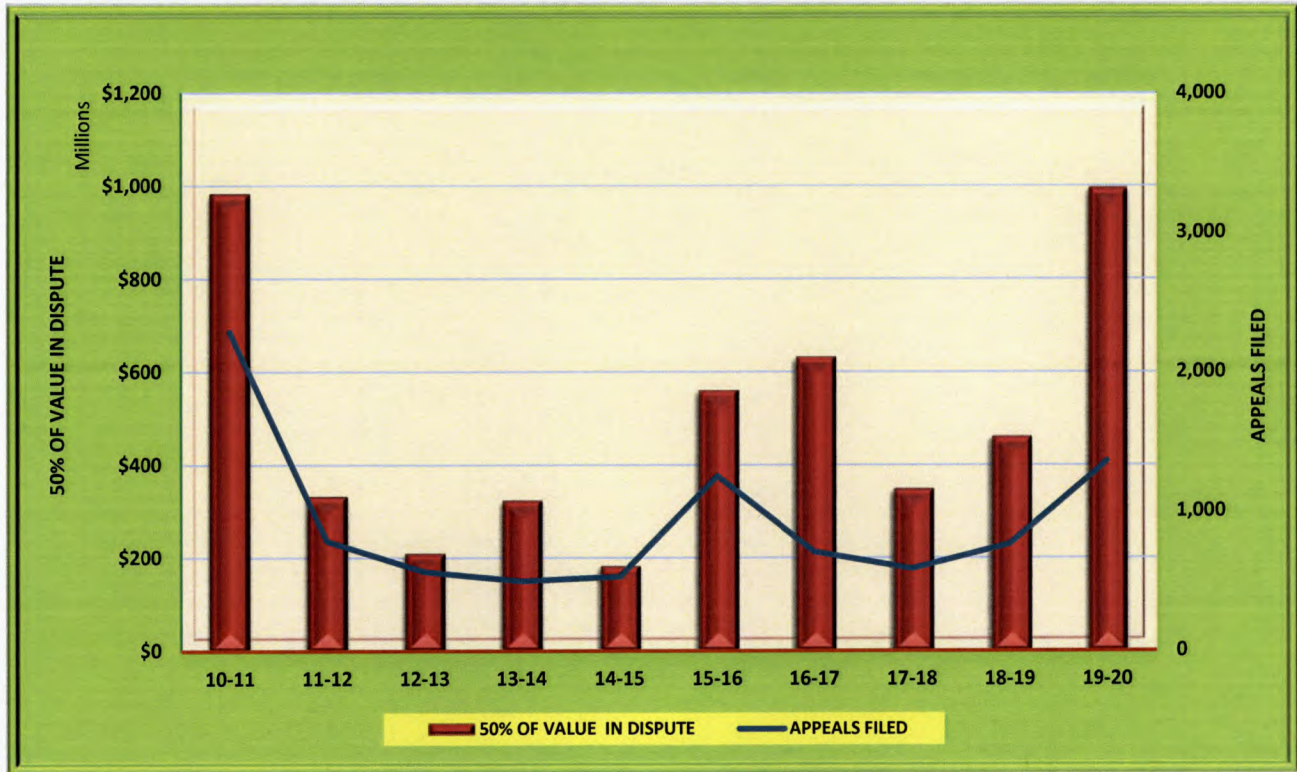
4 YEAR APPEAL COUNT HISTORY BY CLASS
FISCAL YEARS 2017 - 2020



Column1 CLASSIFICATION	NUMBER OF APPEALS			
	2016-17	2017-18	2018-19	2019-20
TIME SHARE	140	161	65	818
RESIDENTIAL	35	110	36	69
COMMERCIALIZED RES	0	0	1	0
SHORT TERM RENTAL	N/A	N/A	152	189
APARTMENT	73	64	82	73
COMMERCIAL	135	30	62	89
INDUSTRIAL	74	10	48	24
AGRICULTURAL	58	36	209	43
CONSERVATION	7	6	6	12
HOTEL/RESORT	140	133	42	15
HOMEOWNER	45	37	62	28
TOTAL	707	587	765	1,360



10 YEAR APPEAL HISTORY FISCAL YEARS 2011 - 2020



FISCAL YEAR	APPEALS FILED	50% OF VALUE IN DISPUTE	PERCENT OF NET TAXABLE	NET TAXABLE AT CERTIFICATION
10-11	2,286	\$983,617,011	2.57%	\$38,240,476,700
11-12	786	\$335,072,227	1.01%	\$33,255,664,700
12-13	566	\$212,540,868	0.65%	\$32,685,844,200
13-14	499	\$325,748,100	0.97%	\$33,737,305,500
14-15	531	\$184,590,505	0.51%	\$36,433,702,100
15-16	1,254	\$562,504,430	1.36%	\$41,274,224,700
16-17	707	\$634,446,900	1.41%	\$44,997,983,600
17-18	587	\$350,979,350	0.76%	\$46,315,170,900
18-19	765	\$463,087,500	0.94%	\$49,311,679,400
19-20	1,360	\$995,761,650	1.93%	\$51,666,336,200



LITIGATED CLAIMS SUMMARY

Summary of Funds for RPA TAC Appeals Not Settled by 3/29/2019

FY	Asmnt Year	Pending Stipulation	100% Tax on Appeal	Appeal Funds*	Active	100% Tax on Appeal	Appeal Funds*
2012	2011	0	0.00	0.00	1	74,555.72	74,555.72
2015	2014	0	0.00	0.00	4	1,343,778.61	1,343,778.61
2016	2015	0	0.00	0.00	6	1,479,352.98	1,479,352.98
2017	2016	0	0.00	0.00	3	1,471,426.50	1,471,426.50
2018	2017	0	0.00	0.00	5	1,521,777.82	1,521,777.82
2019	2018	0	0.00	0.00	21	1,829,024.99	1,829,024.99
		0	0.00	0.00	40	7,719,916.62	7,719,916.62

	Pending Stipulation + Active	100% Tax on Appeal	Appeal Funds*
TAC Totals	40	7,719,916.62	7,719,916.62

Summary of Funds for RPA BOR Appeals Not Settled by 3/29/2019

FY	Asmnt Year	Pending Stipulation	100% Tax on Appeal	Appeal Funds*	Active	100% Tax on Appeal	Appeal Funds*
2007	2006	0	0.00	0.00	1	7,371.00	7,371.00
2008	2007	0	0.00	0.00	1	8,487.00	8,487.00
2009	2008	0	0.00	0.00	1	8,644.05	8,644.05
2010	2009	0	0.00	0.00	1	9,313.20	9,313.20
2011	2010	0	0.00	0.00	1	9,781.00	9,781.00
2012	2011	0	0.00	0.00	1	9,930.76	9,930.76
2017	2016	0	0.00	0.00	1	8,214.35	8,214.35
2018	2017	0	0.00	0.00	1	2,144.97	0.00
2019	2018	3	6,436.15	5,977.49	40	285,939.67	283,376.59
		3	6,436.15	5,977.49	48	349,826.00	345,117.95

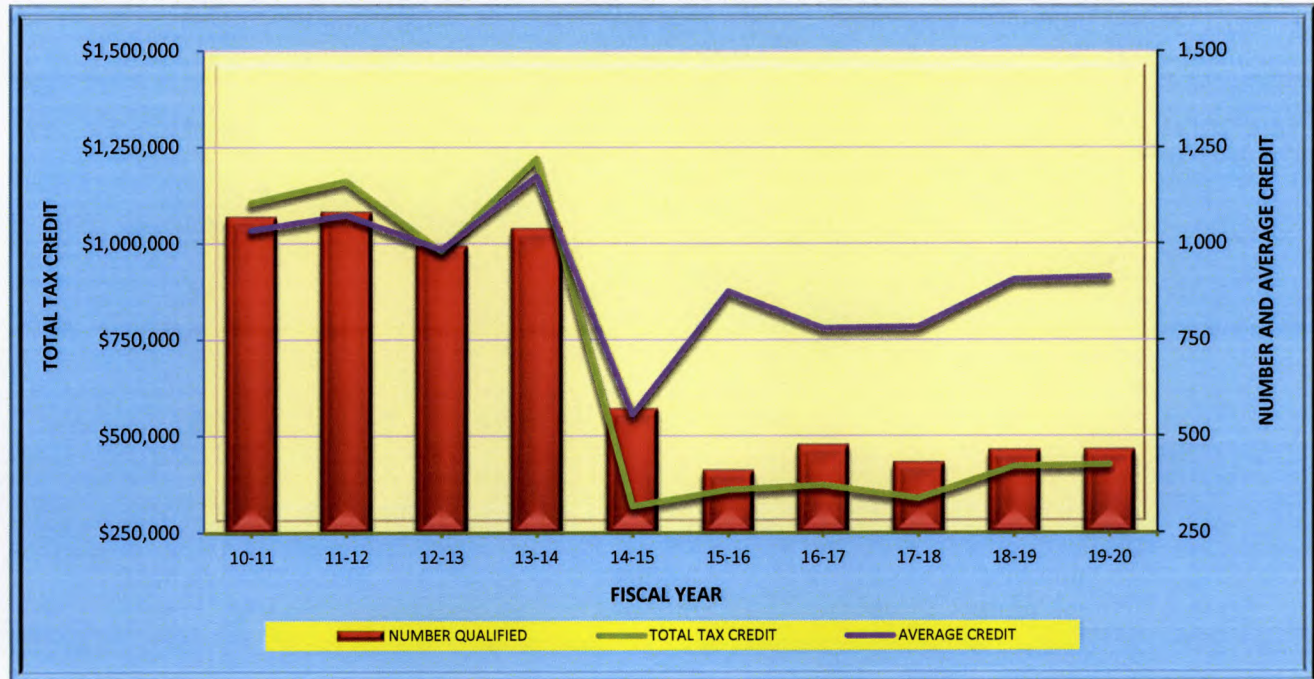
	Pending Stipulation + Active	100% Tax on Appeal	Appeal Funds*
BOR Totals	51	356,262.15	351,095.44

	Pending Stipulation + Active	100% Tax on Appeal	Appeal Funds*
GRAND TOTALS	91	\$ 8,076,178.77	\$ 8,071,012.06

*Appeal Funds are the actual taxes collected, which may include penalties & interest.



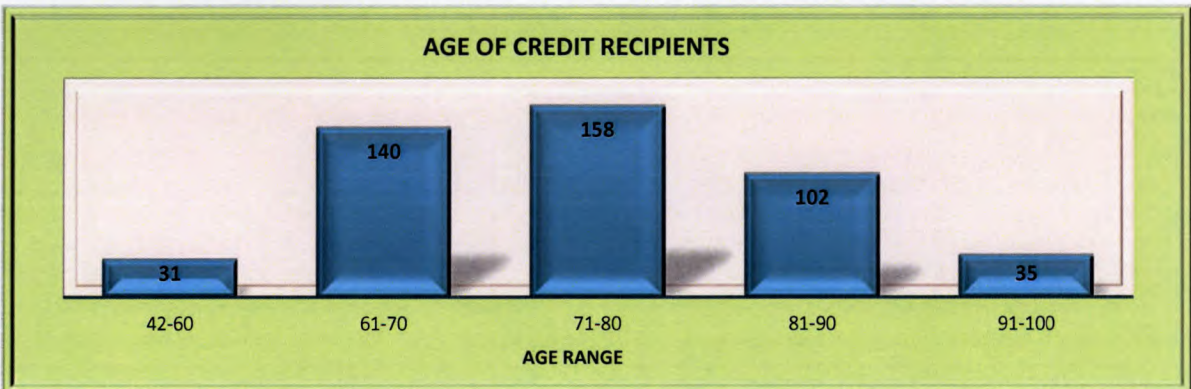
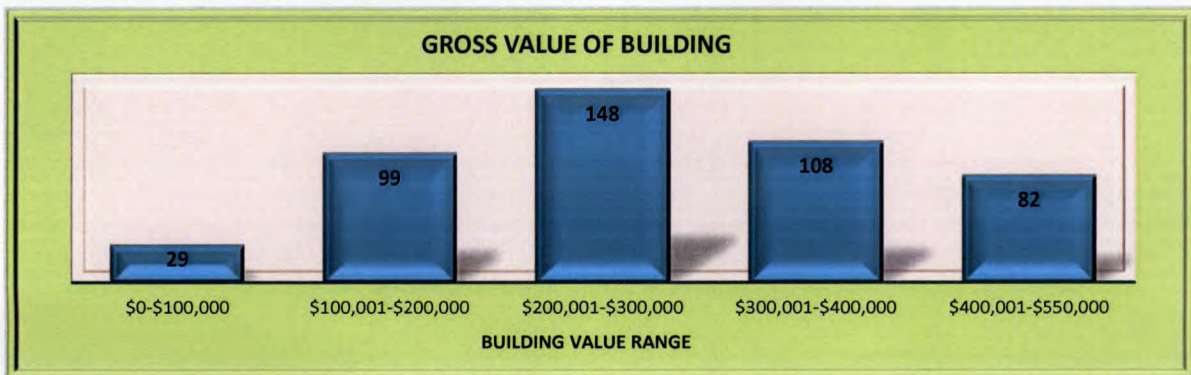
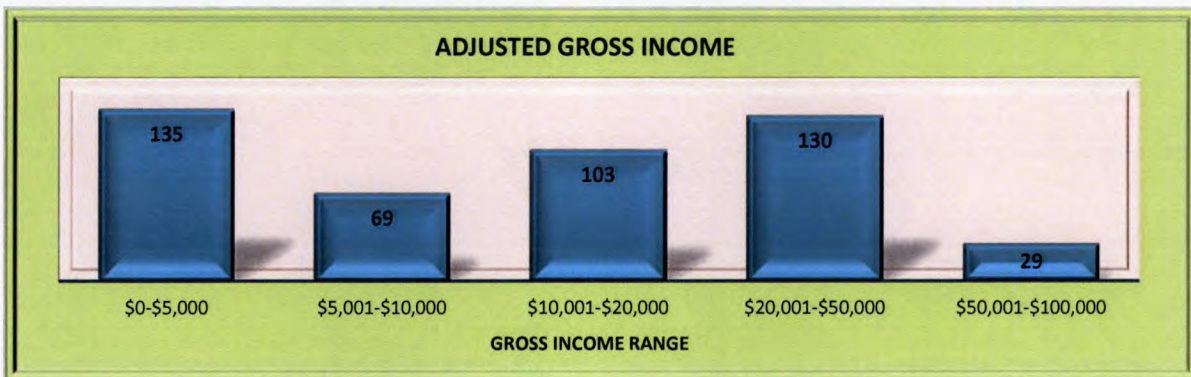
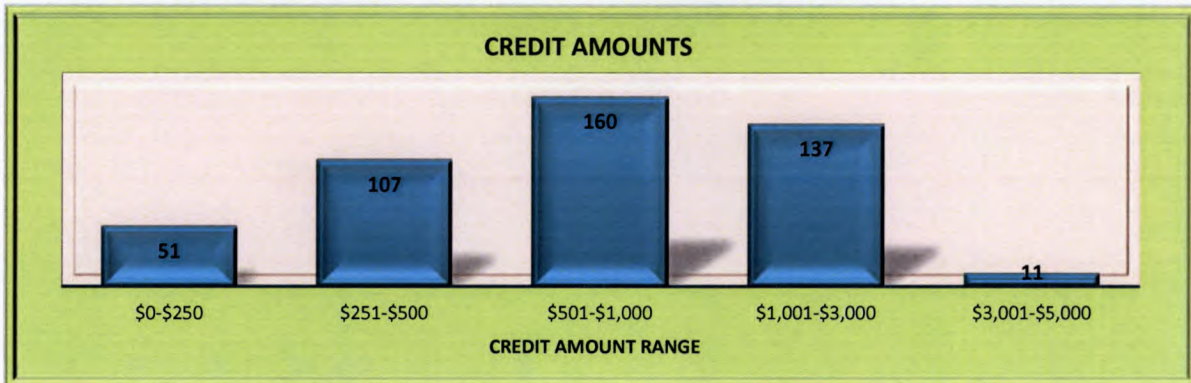
CIRCUIT BREAKER TAX CREDIT HISTORY FISCAL YEARS 2011 - 2020



FISCAL YEAR	NUMBER QUALIFIED	TOTAL TAX CREDIT	AVERAGE CREDIT
10-11	1,069	\$1,105,524	\$1,034
11-12	1,082	\$1,161,159	\$1,073
12-13	995	\$979,010	\$984
13-14	1,039	\$1,220,420	\$1,175
14-15	572	\$318,186	\$556
15-16	412	\$360,846	\$876
16-17	478	\$373,138	\$781
17-18	433	\$339,511	\$784
18-19	465	\$421,854	\$907
19-20	466	\$425,836	\$914



CIRCUIT BREAKER TAX CREDIT STATISTICS FISCAL YEAR 2019-2020





HOME EXEMPTION BY COUNTY FISCAL YEAR 2019-2020

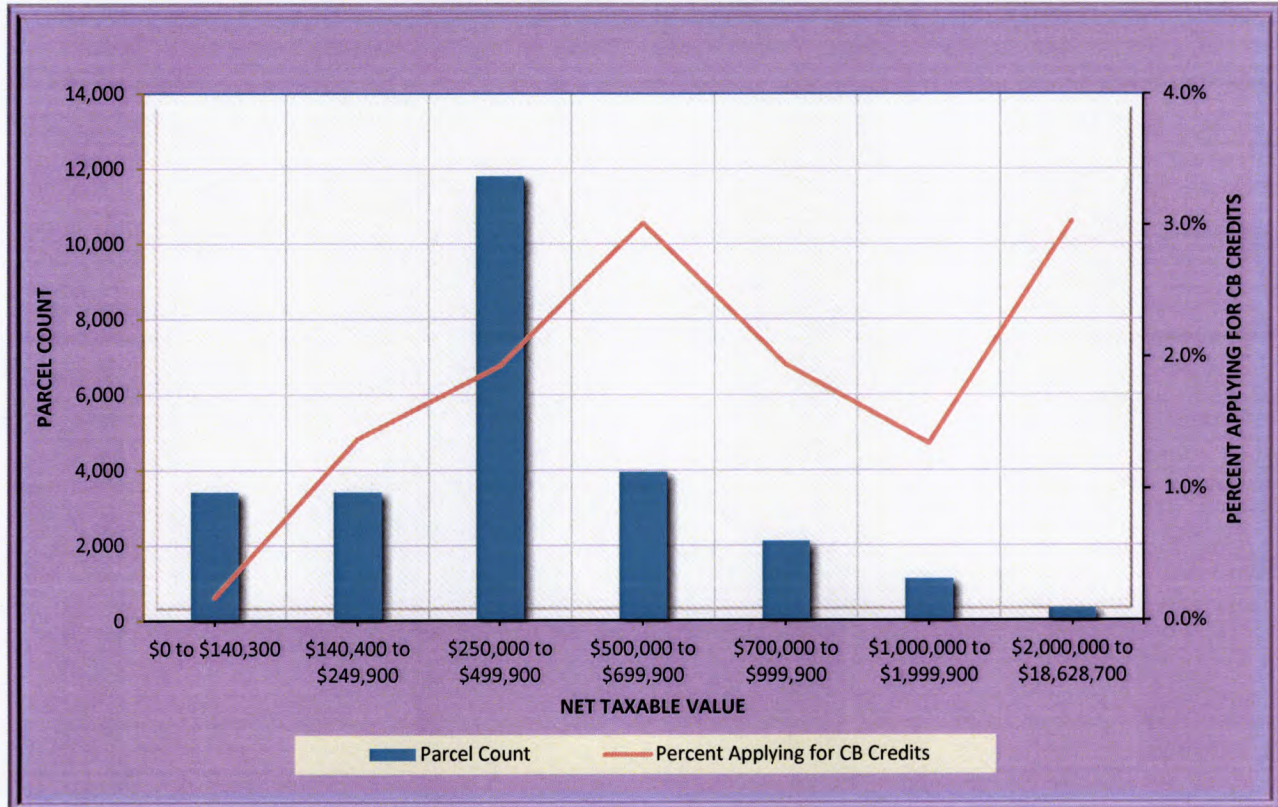
(No proposed changes for Fiscal Year 2019-2020)

County	Type	Amount
KAUAI	Basic home exemption	\$ 160,000
	Age 60 to 70	\$ 180,000
	Age 70+	\$ 200,000
MAUI	Home exemption	\$ 200,000
HAWAII*	Basic home exemption	\$40,000-\$120,000
	Age 60 to 69	\$80,000-\$160,000
	Age 70+	\$100,000-\$180,000
OAHU	Basic home exemption	\$ 80,000
	Age 65 and older	\$ 120,000

*In Hawaii County, owners can qualify for an additional exemption amount of 20% of the assessed value of property not to exceed \$80,000



HOMEOWNER CLASS BY VALUE
Assessment Year 2019 – Fiscal Year 2020



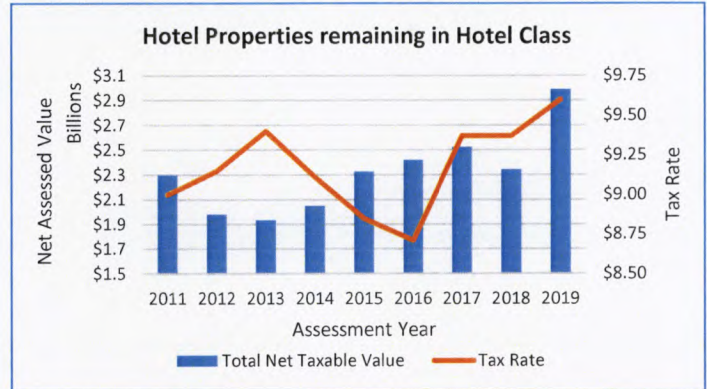
Net Taxable Value Range	Parcel Count	Number of Circuit Breaker Applicants	Percent Applying for CB Credits	Tax Range for \$2.85 Rate (not including CB Credits)	Percent of Total	Running Total Percent
\$0 to \$140,300	3,412	6	0.18%	Min. Tax \$400	13.06%	13.06%
\$140,400 to \$249,900	3,408	47	1.38%	to \$712	13.05%	26.11%
\$250,000 to \$499,900	11,801	228	1.93%	to \$1,425	45.18%	71.29%
\$500,000 to \$699,900	3,947	119	3.01%	to \$1,995	15.11%	86.40%
\$700,000 to \$999,900	2,107	41	1.95%	to \$2,850	8.07%	94.47%
\$1,000,000 to \$1,999,900	1,115	15	1.35%	to \$5,700	4.27%	98.74%
\$2,000,000 to \$18,628,700	330	10	3.03%	to \$52,277	1.26%	100.00%
Total	26,120	466	1.78%		100.00%	



VALUE AND TAX TRENDS FOR 2019 TRANSIENT ACCOMODATION PROPERTIES

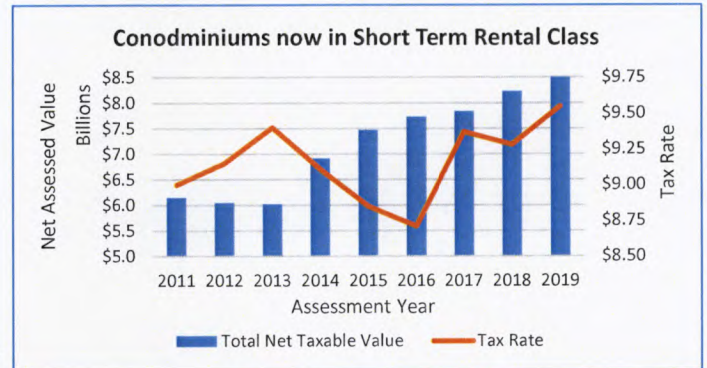
HOTEL AND RESORT

Year	Total Net Taxable Value	Tax Rate	Tax Rate Change	Parcel Count	Value Change
2011	2,295,177,500	\$9.00	8%	257	-14%
2012	1,979,652,600	\$9.15	2%	256	-14%
2013	1,932,175,100	\$9.40	3%	258	-2%
2014	2,047,697,800	\$9.11	-3%	270	6%
2015	2,325,948,800	\$8.85	-3%	268	14%
2016	2,420,750,600	\$8.71	-2%	287	4%
2017	2,523,860,900	\$9.37	8%	685	4%
2018	2,343,180,500	\$9.37	0%	902	-7%
2019	2,989,388,100	\$9.60	2%	906	28%
Total Value Change					30%



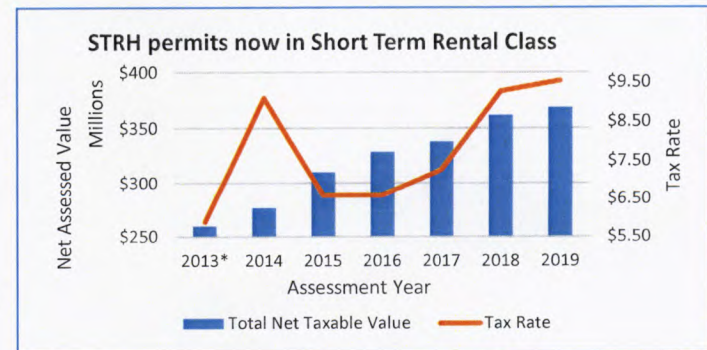
CONDOMINIUMS RENTED SHORT TERM

Year	Total Net Taxable Value	Tax Rate	Tax Rate Change	Parcel Count	Value Change
2011	6,147,383,900	\$9.00	8%	11,038	-10%
2012	6,046,994,000	\$9.15	2%	11,039	-2%
2013	6,020,166,300	\$9.40	3%	11,042	0%
2014	6,914,557,700	\$9.11	-3%	11,047	15%
2015	7,469,097,000	\$8.85	-3%	11,074	8%
2016	7,729,478,700	\$8.71	-2%	11,077	3%
2017	7,835,704,900	\$9.37	8%	11,078	1%
2018	8,230,787,400	\$9.28	-1%	11,078	5%
2019	9,096,788,300	\$9.55	3%	11,454	11%
Total Value Change					48%



SHORT TERM RENTAL HOMES

Year	Total Net Taxable Value	Tax Rate	Tax Rate Change	Parcel Count	Value Change
2013*	260,001,900	\$5.90		227	
2014	276,989,800	\$9.11	54%	229	7%
2015	310,323,700	\$6.60	-28%	229	12%
2016	328,784,500	\$6.60	0%	229	6%
2017	338,333,600	\$7.28	10%	230	3%
2018	361,676,000	\$9.28	27%	231	7%
2019	368,585,700	\$9.55	3%	225	2%
Total Value Change					42%

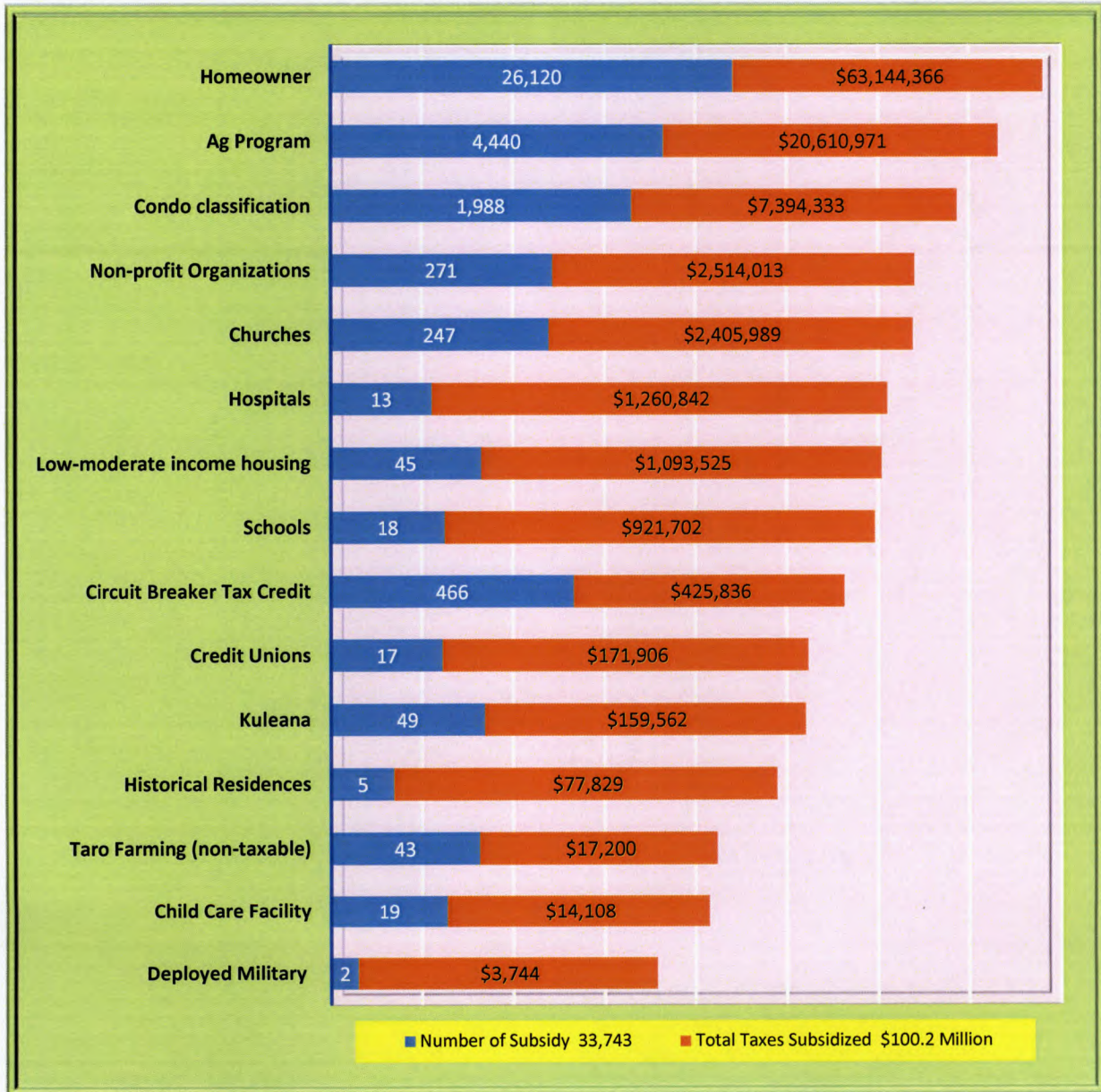


*Ag \$6.05, Res \$5.75 Avg=\$5.90

This chart has been provided to show the value and tax rate changes for the three groups of properties that were affected by Bill 91 Ordinance 4790 titled "A bill for an ordinance amending Chapter 3.48 Maui County Code, to classify real property used as short-term rental homes or transient vacation rentals as "short-term rental" for tax valuation purposes.



REAL PROPERTY TAX SUBSIDIES FISCAL YEAR 2019 - 2020





REAL PROPERTY PROJECTS

April 2018 - April 2019

Category	Count	Revenue	Where Revenue Gained	Means
Agricultural use enforcement	211	\$275,030	FY 19-20 assessed values	Pictometry / inspections / ag use sales / Compliance and Appraisal Sections
Homeowner exemption enforcement	579	\$1,309,493	FY 18-19 unbudgeted revenue	Lexis Nexis, State of Hawaii Department of Taxation, TransUnion, Compliance and Assessment Sections
Homeowner exemption enforcement	334	\$790,069	FY 19-20 assessed values	Compliance /State of Hawaii Department of Taxation
Homeowner exemption death enforcement	137	\$325,004	FY 19-20 assessed values	Lexis Nexis, obituaries, Department of Health
AOAO classification	269	\$753,711	FY 19-20 assessed values	Bill 53, ordinance 53, replies from December 2017
Delinquent homeowner collection	570	\$322,333	FY18-19 real property tax collections	Bill 36, ordinance 3842
Electronic Filing	2,475		Staff time, postage	Assessment notices, address changes, condo surveys, appeals, exemptions
Electronic Recording	95		Staff time, postage	Liens recorded at RPAD, State of Hawaii DLNR
Total		\$3,775,640		



DESCRIPTION OF PARCELS IN EACH LAND CLASS

TIMESHARE

- Condominiums occupied by transient tenants for periods of less than six consecutive months and subject to a time share plan as defined in HRS 514E-1
- Non condominium properties subject to a time share plan as defined in HRS 514E-1



Maui Ocean Club – *Timeshare Classification*



WorldMark – *Timeshare Classification*



RESIDENTIAL

- Vacant and improved non condominium land zoned residential
- Project district land designated for residential use
- Homes are rented long term or are second homes and not rented



Improved Lot on Residential Zoned Land – *Residential Classification*



Vacant Lots on Residential Zoned Land – *Residential Classification*



APARTMENT

- Project district multi-family use (vacant or improved)
- Vacant and improved non condominium land zoned apartment
- Condominium – second home not rented (without regard to highest and best use)
- Condominium – rented long-term (without regard to highest and best use)



Apartment Building on Apartment Zoned Land – *Apartment Classification*



Condominiumized Residential Dwelling on Ag Zoned Land - *Apartment Classification*



Improved and Vacant Apartment Zoned Land - *Apartment Classification*



Condominium Units Used as Second Homes on Hotel Zoned Land – *Apartment Classification*

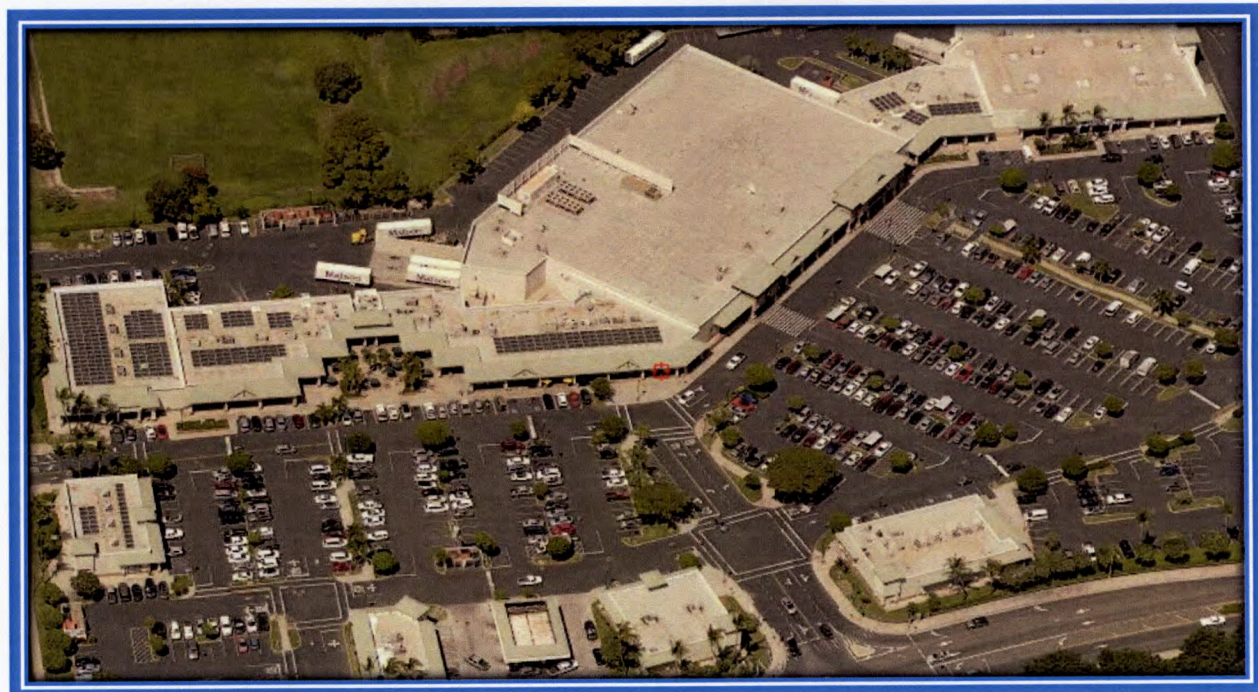


COMMERCIAL

- Project district commercial (vacant and improved)
- Industrial and commercial condominiums (without regard to highest and best use)
- Vacant and improved land zoned commercial



Store on Commercial Zoned Land – *Commercial Classification*



Shopping Center on Commercial Zoned Land – *Commercial Classification*



Commercial Condominium Units on Industrial Zoned Land – *Commercial Classification*



COMMERCIAL

- Project district commercial (vacant and improved)
- Industrial and commercial condominiums (without regard to highest and best use)
- Vacant and improved land zoned commercial



Store on Commercial Zoned Land – *Commercial Classification*



Shopping Center on Commercial Zoned Land – *Commercial Classification*



Commercial Condominium Units on Industrial Zoned Land – *Commercial Classification*



INDUSTRIAL

- Project district industrial (vacant or improved)
- Vacant and improved non condominium land zoned industrial



Warehouse on Industrial Zoned Land – *Industrial Classification*



Commercial Store on Industrial Zoned Land – *Industrial Classification*



Commercial Shopping Center on Industrial Zoned Land – *Industrial Classification*



Big Box Store on Industrial Zoned Land – *Industrial Classification*



AGRICULTURAL

- Vacant and improved non condominium land zoned agricultural or rural
- Land not zoned agricultural or rural but dedicated to agricultural production
- Land zoned agricultural improved with residential dwellings
- Ag zoned with no agricultural use
- Homes are rented long term or are second homes and not rented



Land Not Zoned Agricultural or Rural but Dedicated to Agricultural Production
– *Agricultural Classification*



Improved Ag Zoned Land with No Ag Use – *Agricultural Classification*



Improved Ag Zoned parcel with Ag Use – *Agricultural Classification*



CONSERVATION

- Golf courses (without regard to highest and best use-dedicated)
- State conservation land (may be improved-wind farm, residential dwelling, etc.)



Forest Reserve on Conservation Zoned Land – *Conservation Classification*



Wind Farm on State Owned Conservation Zoned Land – *Conservation Classification*



Golf Courses – *Conservation Classification*



Improved Parcel on Conservation Zoned Land – *Conservation Classification*



Fishpond Lands – *Conservation Classification*



HOTEL/RESORT

- Vacant land zoned hotel
- Properties improved with 8 or more short term lodging units and employ more than 20 full time persons



Grand Wailea Hotel - *Hotel Classification*



Unimproved Hotel Zoned Parcels – *Hotel Classification*



HOMEOWNER (without regard to highest and best use)

- Properties including condominiums used as the owner's principal residence, and
- Has been granted a homeowner's exemption



Residential Zoned Parcel – Homeowner Classification



Industrial Zoned Parcel – Homeowner Classification



Hotel Zoned Parcel – Homeowner Classification



COMMERCIALIZED RESIDENTIAL (without regard to highest and best use)

- A parcel or condominium unit that has been granted a Bed & Breakfast (B&B) permit
- A parcel or condominium unit that has been granted a Transient Vacation Rental (TVR) or conditional permit to operate a TVR prior to 5/23/12



Permitted TVR – Commercialized Residential Classification



Permitted B&B – Commercialized Residential Classification



SHORT TERM RENTAL

- Properties used for transient occupancy less than 180 days that are not classified as hotel and resort
- Permitted short-term rental homes



Condominium Units Used for Short-Term Rentals - *Short Term Rental Classification*



Permitted Short Term Rental Homes – *Short Term Rental Classification*