

Resolution

No. _____

ADOPTING THE REAL PROPERTY TAX RATES
FOR THE COUNTY OF MAUI,
EFFECTIVE JULY 1, 2021

BE IT RESOLVED by the Council of the County of Maui:

1. That, in accordance with Sections 3.48.565 through 3.48.575, Maui County Code, the real property tax rates per one thousand dollars of net taxable assessed valuation for each class of real property, effective July 1, 2021, are proposed as follows:

CLASSIFICATION (and property valuation, if applicable)	LAND AND BUILDING (per \$1,000) TAX RATES
A. Owner-Occupied	
Tier 1: up to \$800,000	\$2.41
Tier 2: \$800,001 to \$1,500,000	\$2.51
Tier 3: more than \$1,500,000	\$2.71
B. Non Owner Occupied	
Tier 1: up to \$800,000	\$5.45
Tier 2: \$800,001 to \$1,500,000	\$6.05
Tier 3: more than \$1,500,000	\$8.00
C. Apartment	\$5.55
D. Hotel and Resort	\$11.75
E. Time Share	\$14.60
F. Short-Term Rental	
Tier 1: up to \$800,000	\$11.11
Tier 2: \$800,001 to \$1,500,000	\$11.15
Tier 3: more than \$1,500,000	\$11.20
G. Agricultural	\$5.94
H. Conservation	\$6.43
I. Commercial	\$6.29

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J. Industrial \$7.20

K. Commercialized Residential \$4.40

2. That certified copies of this Resolution be transmitted to the Mayor of the County of Maui and the Director of Finance of the County of Maui.

APPROVED AS TO FORM AND LEGALITY

Deputy Corporation Counsel
County of Maui

bfed:2022bgt:resorpt(FY22)