

# Resolution

No. 24-78

ADOPTING THE REAL PROPERTY TAX RATES  
FOR THE COUNTY OF MAUI,  
EFFECTIVE JULY 1, 2024

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, 2024, are proposed as follows:

<b>CLASSIFICATION (and property valuation, if applicable)</b>	<b>RANGE OF TAX RATES</b>
A. Owner-occupied	
Tier 1: up to \$600,000 to more than \$4,500,000	\$1.50 - \$3.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$1.50 - \$3.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$1.50 - \$5.00
B. Non-owner-occupied	
Tier 1: up to \$600,000 to more than \$4,500,000	\$5.50 - \$17.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$5.50 - \$17.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$8.00 - \$17.00
C. Apartment	\$3.00 - \$8.00
D. Hotel and resort	\$10.00 - \$17.00
E. Time share	\$14.00 - \$24.00
F. TVR-STRH	
Tier 1: up to \$600,000 to more than \$4,500,000	\$11.00 - \$17.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$11.00 - \$17.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$11.00 - \$21.00
G. Long-term rental	
Tier 1: up to \$600,000 to more than \$4,500,000	\$1.75 - \$8.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$1.75 - \$8.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$1.75 - \$10.00

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H. Agricultural	
Tier 1: up to \$500,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 2: up to \$500,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 3: up to \$500,000 to more than \$4,500,000	\$4.00 - \$20.00
I. Conservation	\$4.00 - \$8.00
J. Commercial	\$4.00 - \$8.00
K. Industrial	\$4.00 - \$8.00
L. Commercialized residential	
Tier 1: up to \$600,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 2: up to \$600,000 to more than \$4,500,000	\$4.00 - \$8.00
Tier 3: up to \$600,000 to more than \$4,500,000	\$4.00 - \$12.00

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