

ORDINANCE NO. _____

BILL NO. 99 (2022)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48,
MAUI COUNTY CODE, RELATING TO REAL PROPERTY
TAX EXEMPTION CLAIMS FOR COUNTY RESIDENTS

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

SECTION 1. Section 3.48.410, Maui County Code, is amended to read as follows:

“3.48.410 Claims-filing required. A. None of the exemptions from taxation granted in sections 3.48.450 through 3.48.466, 3.48.475 through 3.48.500, 3.48.552, 3.48.554, 3.48.557, and 3.48.558 will be allowed in any case, unless the claimant has filed with the department of finance, on or before December 31 preceding the tax year for which [such] an exemption is claimed, a claim for exemption in [such] the form [as is] prescribed by the department. The exemption from taxation granted in section 3.48.556 must not be allowed in any case, unless the claimant has filed with the department of finance, on or before June 30 of the tax year for which [such] an exemption is claimed, a claim for exemption in [such] the form [as is] prescribed by the department.

B. Initial claims filed in accordance with section 3.48.450 by owners of workforce housing units subject to section 2.93.060 owner-occupancy deed restriction requirements may be filed with the department of finance on or before June 30 preceding the tax year for which an exemption is claimed in the form prescribed by the department. Appeals for disallowance of the exemption in this section must be filed within thirty days after the notice of disallowance is issued.”

SECTION 2. Material to be repealed is bracketed.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 3. This Ordinance takes effect on January 1, 2023.

APPROVED AS TO FORM AND LEGALITY:

A handwritten signature in black ink, appearing to read "Kristina C. Toshiyko", is written over a horizontal line.

KRISTINA C. TOSHIKIYO

Deputy Corporation Counsel
Department of the Corporation Counsel
County of Maui

LF2022-0275

PAF 22-023 2022-05-24 Ord Amd Ch 3.48
paf:gap:22-023a

INTRODUCED BY:


MICHAEL J. MOLINA