

ORDINANCE NO. \_\_\_\_\_

BILL NO. 93 (2022)

A BILL FOR AN ORDINANCE AMENDING SECTIONS 3.48.450 AND 3.48.466,  
MAUI COUNTY CODE, RELATING TO HOMEOWNER EXEMPTIONS

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

SECTION 1. The Council finds that escalated housing market inflation has substantially increased property value assessments, which has caused undue burden for Maui County residents. The Council, therefore, seeks to mitigate these impacts by increasing the homeowner exemption to help offset financial hardships directly related to inflated housing valuations.

SECTION 2. Section 3.48.450, Maui County Code, is amended by amending subsection A to read as follows:

“A. Real property owned and occupied only as a principal home, as of the date of assessment, by an individual or individuals, [shall] will be exempt only to the following extent from property taxes:

1. For tax year ending June 30, [2012:] 2023:
  - a. Totally exempt where the value of the property is not in excess of [\$300,000;] \$200,000; or
  - b. Where the value of the property is in excess of [\$300,000,] \$200,000, the exemption [shall] will be in the amount of [\$300,000.] \$200,000.

2. For tax years beginning on or after July 1, [2012:] 2023:

- a. Totally exempt where the value of the property is not in excess of [\$200,000;] \$300,000; or
- b. Where the value of the property is in excess of [\$200,000,] \$300,000, the exemption [shall] will be in the amount of [\$200,000.] \$300,000.”

SECTION 3. Section 3.48.466, Maui County Code, is amended by amending subsection B to read as follows:

“B. The provisions of subsection A will apply, provided, as follows:

1. That long-term rental exemptions may be allowed on more than one home for any one taxpayer, provided however, that the homes are located on different parcels.

2. That where a homeowner resides and in accordance with the requirements of 3.48.450 qualifies for a homeowner exemption, and a long-term rental exemption, for tax years beginning on or after July 1, [2022:] 2023:

a. Totally exempt where the value of the property is not in excess of ~~[\$300,000;]~~ \$400,000; or

b. Where the value of the property is in excess of the ~~[\$300,000,]~~ \$400,000, the exemption will be in the amount of \$100,000.

3. That if a portion of the premises is used for commercial purposes, such portion of the premises will not be entitled to an exemption, but will be entitled to an exemption with respect to the portion thereof used exclusively as a long-term rental.

4. That no such exemption will be allowed for any real property that is classified as “commercialized residential” or as a “short-term rental.””

SECTION 4. 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 5. This Ordinance takes effect on January 1, 2023.

APPROVED AS TO FORM AND  
LEGALITY:



KRISTINA C. TOSHIKIYO

Department of the Corporation Counsel  
County of Maui

bfed:misc:032(7)abill01:ljam  
LF2021-0012

BFED-32(7) 2022-05-18 Ord Amd 3.48.450 & 3.48.466  
Homeowner Exemptions

INTRODUCED BY:

A handwritten signature in black ink, appearing to read 'Keani N.W. Rawlins-Fernandez', written in a cursive style.

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KEANI N.W. RAWLINS-FERNANDEZ

DIGEST

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BILL NO. 93 (2022)

A BILL FOR AN ORDINANCE AMENDING SECTIONS 3.48.450 AND 3.48.466,  
MAUI COUNTY CODE, RELATING TO HOMEOWNER EXEMPTIONS

This bill proposes to amend Sections 3.48.450 and 3.48.466, Maui County Code, to increase the homeowner exemptions for a principal home to \$300,000, and for a long-term rental to \$400,000, beginning January 1, 2023.

I, KATHY L. KAOHU, County Clerk of the County of Maui, State of Hawaii, DO  
HEREBY CERTIFY that the foregoing BILL NO. 93 (2022) was passed on First Reading  
by the Council of the County of Maui, State of Hawaii, on the 18th day of July, 2022, by  
the following vote:

AYES: Councilmembers Gabriel Johnson, Natalie A. Kama, Kelly T. King,  
Michael J. Molina, Tamara A. M. Paltin, Shane M. Sinenci,  
Yuki Lei K. Sugimura, and Chair Alice L. Lee.

NOES: None.

EXCUSED: Vice-Chair Keani N. W. Rawlins-Fernandez.

DATED at Wailuku, Maui, Hawaii, this 19th of July, 2022.



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KATHY L. KAOHU, COUNTY CLERK  
COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk,  
County of Maui, for use and examination by the public.