

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

BILL NO. 110, CD1 (2022)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48,  
MAUI COUNTY CODE, RELATING TO HOMES OF UNMARRIED  
SURVIVING SPOUSES OF VETERANS AND SEVERELY DISABLED VETERANS

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

SECTION 1. Section 3.48.475, Maui County Code, is amended to read as follows:

**“3.48.475 Home of unmarried surviving spouses of veterans who died while on duty and [totally] severely disabled veterans.** A. Real property owned and occupied as a home by an unmarried surviving spouse of a veteran who died while on duty in military service [shall] must be levied a real property tax of [\$150] 50 percent of the minimum real property tax per year, [provided:] subject to the following conditions:

1. [That the] The death of the veteran was the result of a service-connected injury while on duty in military service[, and that the]. The department of finance may require proof of such determination[;].

2. [That the] The surviving spouse remains unmarried[;].

3. [That only] Only one home for the unmarried surviving spouse [shall be] is eligible[; and].

4. [That the] The unmarried surviving spouse living on premises, a portion of which is used for commercial purposes, [shall] is not [be] eligible [with respect to such] for that portion, but [shall be] is eligible [with respect to] for the portion used exclusively as a home; [provided, that] except any structure, including the land [thereunder, which] on which it stands, that is used for commercial purposes [shall] is not [be] eligible.

B. Real property owned and occupied as a home by a veteran who is [totally] severely disabled while on duty with the armed forces of the United States, or owned by [such] the veteran together with his or her spouse and occupied by either or both

spouses as a home [shall] will be levied a real property tax of [\$150] 50 percent of the minimum real property tax per year, [provided:]if:

1. [That such total] The severe disability was the result of a service-connected injury while on duty as a member of the Armed Forces of the United States, and that the department of finance may require proof of [total] severe disability[;].

2. [That the] The veteran remains [totally] severely disabled[;].

3. [That only] Only one home for any [totally] severely disabled veteran [shall be] is eligible [; and].

4. [That the totally] The severely disabled veteran living on premises, a portion of which is used for commercial purposes, [shall] is not [be] eligible [with respect to such] for that portion, but [shall be] is eligible [with respect to] for the portion used exclusively as a home; [provided, that] except any structure, including the land [thereunder, which] on which it stands that is used for commercial purposes [shall] is not [be] eligible.

C. For the purposes of this section, ["home"] unless the context otherwise requires:

"Home" includes the following:

1. The entire homestead when it is occupied by a qualified [totally] severely disabled veteran or unmarried surviving spouse as a home[;].

2. [other] Other real property where the [totally] severely disabled veteran or the unmarried surviving spouse, as owner, sublets not more than one room to a tenant[;].

3. [premises] Premises held under an agreement to purchase the home, where the agreement has been duly entered and recorded prior to January 1 preceding the tax year for which tax treatment under this section is claimed, [whereby] where the [totally] severely disabled veteran or the unmarried surviving spouse, as purchaser, agrees to pay all taxes while purchasing the premises[; and].

4. [the] The home of a [totally] severely disabled veteran or the unmarried surviving spouse, who is confined to a hospital or other care facility, if that home would be the principal place of residence of the [totally] severely disabled veteran or the unmarried surviving spouse were it not for his or her confinement to a hospital or other care facility, [provided that] if not more than one room of the home is rented or leased to a third party who is not a family member.

“Severely disabled” means the individual has been given a 70 percent or higher disability rating by the United States Department of Veterans Affairs.”

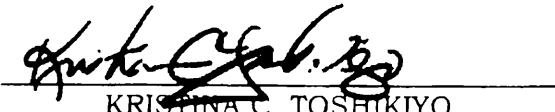
SECTION 2. Section 3.48.590, Maui County Code, is amended by amending subsection D to read as follows:

“D. Homes or portions of homes granted an exemption under section 3.48.475 to be levied a real property tax of [~~\$150~~] 50 percent of the minimum real property tax per year.”

SECTION 3. 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 4. This Ordinance takes effect on January 1, 2023.

APPROVED AS TO FORM AND LEGALITY:



KRISHNA C. TOSHIKIYO

Department of the Corporation Counsel  
County of Maui

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LF2021-0012

BFED-111 2022-07-07 Bill 110 CD1

INTRODUCED BY:

  
\_\_\_\_\_  
MICHAEL J. MOLINA

DIGEST

ORDINANCE NO. \_\_\_\_\_  
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MAUI COUNTY CODE, RELATING TO HOMES OF UNMARRIED  
SURVIVING SPOUSES OF VETERANS AND SEVERELY DISABLED VETERANS

This bill proposes to amend Chapter 3.48, Maui County Code, to allow a real property tax of 50 percent of the minimum real property tax per year for severely disabled veterans, who are defined as individuals who have been given a 70 percent or higher disability rating by the United States Department of Veterans Affairs.


I, KATHY L. KAOHU, County Clerk of the County of Maui, State of Hawaii, DO  
HEREBY CERTIFY that the foregoing BILL NO. 110, CD1 (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.