

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

BILL NO. 121 (2022)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.455, MAUI COUNTY  
CODE, RELATING TO REAL PROPERTY TAX EXEMPTIONS

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

SECTION 1. This Ordinance's purpose is to ensure certain taxpayers, such as those in a repayment plan with the County and those on Department of Hawaiian Home Lands homestead lots, are not disqualified from the home exemption based on delinquency status.

SECTION 2. Section 3.48.450, Maui County Code, is amended by amending Subsection (G) to read as follows:

"G. No home exemption is allowed if taxes on the property are delinquent for a period of more than one year; except a home exemption is allowed for those tracts leased under section 207 of the Hawaiian Homes Commission Act, 1920, as amended, regardless of delinquency status; and a home exemption is allowed for taxpayers who have entered into and are compliant with a repayment plan to the County, regardless of delinquency status."

SECTION 3. Section 3.48.455, Maui County Code, is amended to read as follows:

**"3.48.455 Exceptions.** The following circumstances are exceptions to the requirements of sections 3.48.450 [through 3.48.465.] and 3.48.460. Notwithstanding any law to the contrary:

A. A taxpayer who is sixty years of age [shall continue to be] is entitled to the exemptions contained in sections 3.48.450 [through 3.48.465 in the event] and 3.48.460 if the taxpayer moves from the home on which the exemption is granted to a long-term care facility or adult residential care home licensed to operate in the state, [provided:] subject to the following:

1. For a period of one year, beginning January 1, 1995, a taxpayer may apply for the retroactive continuation of the home exemption if the taxpayer qualified under section 3.48.465 for any tax year from the tax year ended June 30, 1987, through the tax year ended June 30, 1995, but became disqualified because the taxpayer moved from the home to a long-term care facility or adult residential care home;

2. The director of finance may adopt rules and [shall] must provide forms as may be necessary to administer this subsection;

3. Continuation of the home exemption [shall entitle] entitles the taxpayer to the benefits of section 3.48.750 in effect during the applicable time period; and

4. The director of finance [shall] must refund any [moneys] money owing to the taxpayer due to the retroactive application of this section.

B. The use of a portion of any building or structure for the purpose of drying coffee and the use of a portion of real property, including structures, in connection with the planting and growing for commercial purposes, or the packing and processing for such purposes, of flowers, plants, or foliage, [shall] does not affect the exemptions provided for by sections 3.48.450 [through 3.48.465.] and 3.48.460.

C. The owner of real property that may be sold under section 3.48.250 remains entitled to exemptions provided for by sections 3.48.450 and 3.48.460, regardless of the taxpayer's delinquency status.

D. If taxpayer has entered into and is compliant with a repayment plan to the County, the taxpayer's delinquency status does not affect the exemptions provided for by sections 3.48.450 and 3.48.460."

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 upon approval.

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INTRODUCED BY:

*Tamara A. M. Paltin*

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TAMARA PALTIN