

REQUEST FOR LEGAL SERVICES

D a t e: August 22, 2022

F r o m: Keani N.W. Rawlins-Fernandez, Chair
Budget, Finance, and Economic Development Committee

TRANSMITTAL


Memo to: DEPARTMENT OF THE CORPORATION COUNSEL
Attention: Kristina Toshikiyo, Esq.

Subject: **BILL 121, CD1** (BFED-115)

Background Data: Please review the attached bill. Please transmit response to bfed.committee@mauicounty.us.

Work Requested: ☒ FOR APPROVAL AS TO FORM AND LEGALITY

☐ OTHER:

Requestor's signature  Keani N.W. Rawlins-Fernandez	Contact Person <u>Jerry Paredes</u> (Telephone Extension: <u>7140</u>)
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☐ ROUTINE (WITHIN 15 WORKING DAYS)

☐ RUSH (WITHIN 5 WORKING DAYS)

☐ PRIORITY (WITHIN 10 WORKING DAYS)

☐ URGENT (WITHIN 3 WORKING DAYS)

☒ SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): August 24, 2022

REASON: For posting on the September 2, 2022, Council agenda.

FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO:	ASSIGNMENT NO.	BY:
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TO REQUESTOR: ☐ APPROVED ☐ DISAPPROVED ☐ OTHER (SEE COMMENTS BELOW)

☐ RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE): _____

DEPARTMENT OF THE CORPORATION COUNSEL

Date _____

By _____

(Rev. 7/03)

bfed:ltr:115acc01:gap

Attachment

ORDINANCE NO. _____

BILL NO. 121, CD1 (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 3.48.455, 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. 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 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 approval.

bfed:misc:115abill01:gap