

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

BILL NO. Bill 121, CD1, FD1 (2022)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, 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.”

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:] State, 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.

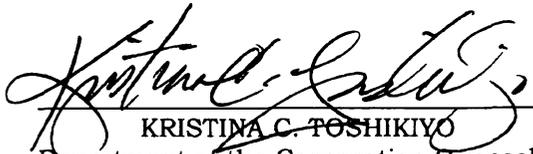
B. The use of a portion of any building or structure for the purpose of drying coffee and the use of a portion of real property, including structures, in connection with the planting and growing for commercial purposes, or the packing and processing for such purposes, of flowers, plants, or foliage, [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 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. POSHIKIYO

Department of the Corporation Counsel  
County of Maui

bfed:misc:115abill01:gap  
BFED-115 2022-08-24 Bill 121 CD1  
Amd 3.48 RPT Exemptions

INTRODUCED BY:

*Tamara M. Paltin*

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TAMARA PALTIN

DIGEST

ORDINANCE NO. \_\_\_\_\_  
BILL NO. 121, CD1, FD1 (2022)

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

This bill proposes to amend Sections 3.48.450 and 3.48.455, Maui County Code, 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.

I, KATHY L. KAOHU, County Clerk of the County of Maui, State of Hawaii, DO  
HEREBY CERTIFY that the foregoing BILL NO. 121, CD1, FD1 (2022) was passed on  
First Reading by the Council of the County of Maui, State of Hawaii, on the 2nd day of  
September, 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, Vice-Chair Keani N. W. Rawlins-Fernandez,  
and Chair Alice L. Lee.

NOES: None.

EXCUSED: None.

DATED at Wailuku, Maui, Hawaii, this 9th of September, 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.