

ORDINANCE NO. _____

BILL NO. 85 (2023)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.230,
MAUI COUNTY CODE, RELATING TO DAMAGE OR
DESTRUCTION BY DISASTER

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

SECTION 1. Section 3.48.230, Maui County Code, is amended to read as follows:

“3.48.230 Damage or destruction by disaster. In any case of the damage or destruction of real property as the result of a tidal wave, earthquake, [or] volcanic eruption, hurricane, fire, or other disaster as defined in Section 127A-2, Hawaii Revised Statutes, or as the result of floodwaters overflowing the banks or walls of a river or stream, the director is authorized to remit taxes due on such property, to the extent and in the manner set forth as follows:

A. The director shall determine whether the property was wholly destroyed, or was partially destroyed or damaged, and in the latter event shall determine what percentage of the value of the whole property was destroyed or otherwise lost by reason of the disaster.

B. If the property was wholly destroyed, the amount remitted shall be such portion of the total tax on the property for the tax year in which such destruction occurred as shall constitute the portion of the tax year remaining after such destruction.

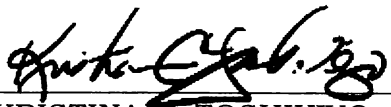
C. If the property was partially destroyed or was damaged, the percentage of the value destroyed or otherwise lost, determined as provided in subsection A of this section, shall be applied to the total tax on the property, and of the amount of tax so determined there shall be remitted such portion as shall constitute the portion of the tax year remaining after such partial destruction or damage.

D. Application for a remission of taxes pursuant to this section shall be filed with the director on or before June 30th of the tax year involved, or within sixty days after the occurrence of the disaster, whichever is the later. Any amount of taxes authorized to be remitted by this section, which has been paid, shall be refunded upon proper application therefor out of real property tax collections.”

SECTION 2. Material to be repealed is bracketed.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 3. This ordinance takes effect upon its approval.

APPROVED AS TO FORM AND LEGALITY:

A handwritten signature in black ink, appearing to read "Kristina C. Toshikiyo", written over a horizontal line.

KRISTINA C. TOSHIKIYO

Department of the Corporation Counsel

County of Maui

LF2023-1392

2023-09-06 Ord Amd 3.48.230

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee", written over a horizontal line.

ALICE L. LEE

Upon the request of the Mayor.

DIGEST

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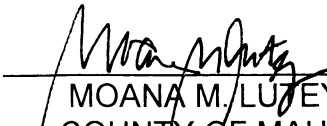
This bill proposes to amend Section 3.48.230, Maui County Code, to include hurricane, fire, or other disaster as defined in Section 127A-2, Hawaii Revised Statutes.

I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO
HEREBY CERTIFY that the foregoing BILL NO. 85 (2023) was passed on First Reading
by the Council of the County of Maui, State of Hawaii, on the 15th day of September,
2023, by the following vote:

AYES: Councilmembers Tom Cook, Gabriel Johnson, Natalie A. Kama,
Tamara A. M. Paltin, Keani N. W. Rawlins-Fernandez, Shane M.
Sinenci, Yuki Lei K. Sugimura, Nohelani U'u-Hodgins, and
Chair Alice L. Lee.

NOES: None.

DATED at Wailuku, Maui, Hawaii, this 18th of September, 2023.



MOANA M. LUTEY, 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.