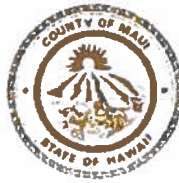


**RICHARD T. BISSEN, JR.**  
Mayor

**SCOTT K. TERUYA**  
Director

**STEVE A. TESORO**  
Deputy Director



**DEPARTMENT OF FINANCE**  
**COUNTY OF MAUI**  
**200 SOUTH HIGH STREET**  
**WAILUKU, MAUI, HAWAII 96793**  
[www.mauicounty.gov](http://www.mauicounty.gov)

October 10, 2023

Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

Dear Mayor Richard T. Bissen, Jr.:

**SUBJECT: FISCAL YEAR 2023-24 REAL PROPERTY TAX WAIVER FOR  
IMPROVED PROPERTIES COMPLETELY DESTROYED BY THE  
MAUI WILDFIRE DISASTER**

The Department of Finance Real Property Assessment and Treasury Divisions are requesting your approval for the implementation of your August 16, 2023 announcement that Fiscal Year 2023 real property taxes will be waived for improved properties completely destroyed by the Maui Wildfire Disaster in Upcountry, Kihei and Lahaina. Real Property taxes will be waived according to the August 17, 2023 press release titled "Mayor Bissen announces property taxes will be waived for improved properties destroyed by Maui Wildfire" (refer to addendum A). The authority to waive the taxes was established in the August 11, 2023 Second Emergency Proclamation Relating to Wildfires under item 5 which reads in part, "The provisions of the Maui County Code, in whole or in part, shall be suspended including, but not limited to ..., Chapter 3.48 (payment of real property taxes), ..."

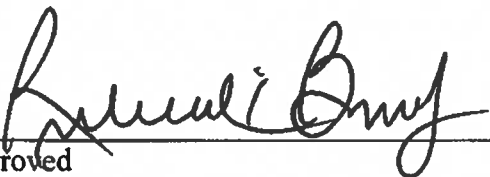
As of today, it is estimated that taxes will be waived for 2,097 properties. At this time, the fiscal year 2023-24 real property tax waiver totals \$11,159,916 which accounts for a reduction in the overall circuit breaker credit. This is a 2.1% reduction of the fiscal year 2023-24 budgeted real property tax revenue of \$534,623,682. The Real Property Assessment Division has done its best to identify those properties that qualify for the waiver. However, please note that this number may change slightly if additional properties are discovered.

The divisions ask that you approve the scope of work stated in this letter by October 16, 2023 so that they can implement the real property tax waiver by October 31, 2023 as promised in the August 17, 2023 press release. Should you have any questions, please feel free to contact me at extension number 7475 or Director Scott Teruya at extension number 7474.

Sincerely,



STEVE A. TESORO,  
Deputy Director of Finance for  
SCOTT K. TERUYA,  
Director of Finance

 10-12-23  
\_\_\_\_\_  
Approved Date

Attachment: August 17, 2023 press release