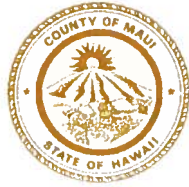


**RICHARD T. BISSEN, JR.**  
Mayor

**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)

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OFFICE OF THE  
COUNTY COUNCIL

November 20, 2023

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

APPROVED FOR TRANSMITTAL

A handwritten signature in black ink, appearing to read "R. Bissen", written over a horizontal line. To the right of the signature, the date "11.21.23" is handwritten. Below the line, the word "Mayor" is printed in green on the left and "Date" is printed in green on the right.

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee  
Maui County Council  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura:

**SUBJECT: REAL PROPERTY TAX EXEMPTION FOR  
PROPERTIES IMPACTED BY NATURAL DISASTERS OR  
WILDFIRES (BFED-35)**

Pursuant to your letter dated November 17, 2023, regarding the Real Property Tax Exemption for properties impacted by natural disasters or wildfires, below are the responses to the following questions:

1. What was the estimated revenue from real property taxes, per real property classification, for properties located in tax map zone four, sections five and six, on July 1, 2023?

*Response: The total estimated revenue for properties located in tax map zone four, sections five and six, on July 1, 2023 is \$21,403,488.*

Class	Taxes as of 7/1/2023
Non-owner-occupied	4,631,199
Commercialized Residential	51,993
TVR-STRH	9,610,737
Long-term Rental	444,352
Apartment	57,433
Commercial	3,297,358
Industrial	1,532,932
Agriculture	181,704
Conservation	21,094
Hotel and Resort	109,383
Owner-occupied	1,465,303
<b>Total</b>	<b>\$21,403,488</b>

2. How many parcels, per real property classification, are included in tax map zone four, sections five and six?

*Response: The total amount of parcels included in tax map zone four, sections five and six is 3,800.*

Class	Count
Non-owner-occupied	781
Commercialized Residential	7
TVR-STRH	694
Long-term Rental	170
Apartment	48
Commercial	342
Industrial	52
Agriculture	167
Conservation	1
Hotel and Resort	2
Owner-occupied	1,536
<b>Total</b>	<b>3,800</b>

3. Attached is a map of the Lāhainā re-entry zones for the areas impacted by the August wildfires. In reference to this map, please provide, by type of zone (open zones, local access only zones, and closed zones), the following:

- a. If real property taxes were not waived by the Mayor, the current estimated revenue from real property taxes, per real property classification, for properties in each type of zone.

*Response: If real property taxes were not waived by the mayor, the current estimated revenue from real property taxes in the green reentry zone is \$2,114,415, and in the yellow and red reentry zones are \$8,149,420. Within the yellow and red reentry zones there are vacant land properties that have a revenue of \$369,081.*

<b>Class</b>	<b>Current revenue from green reentry zones</b>	<b>Current revenue from yellow and red reentry zones</b>	<b>Vacant Land revenue from yellow and red reentry zones</b>
Non-owner-occupied	303,533	1,543,534	104,189
Commercialized Residential	0	7,989	0
TVR-STRH	0	5,787,521	8,049
Long-term Rental	11,156	162,742	0
Apartment	0	14,745	2,997
Commercial	315,873	178,462	102,910
Industrial	1,152,660	8,859	8,859
Agriculture	36,868	140,391	140,391
Conservation	21,094	0	0
Hotel and Resort	0	1,686	1,686
Owner-occupied	273,231	303,491	0
<b>Totals</b>	<b>\$2,114,415</b>	<b>\$8,149,420</b>	<b>\$369,081</b>

- b. The number of parcels, per real property classification, located in each type of zone.

*Response: In the green reentry zone there are 580 parcels. In the yellow and red reentry zones there are 1,142 parcels. Within the yellow and red reentry zones there are 225 vacant land parcels.*

Class	Count of taxable green reentry zone properties	Count of taxable properties with yellow and red reentry zones	Vacant Land count from yellow and red reentry zones
Non-owner-occupied	77	249	35
Commercialized Residential	0	1	0
TVR-STRH	0	364	5
Long-term Rental	6	49	0
Apartment	0	2	1
Commercial	110	50	39
Industrial	30	2	2
Agriculture	23	142	142
Conservation	1	0	0
Hotel and Resort	0	1	1
Owner-occupied	333	282	0
<b>Totals</b>	<b>580</b>	<b>1,142</b>	<b>225</b>

4. If real property taxes were not waived, what would be the current estimated revenue from real property taxes, per real property classification, from Upcountry properties destroyed by the August wildfires? Please also provide the number of properties by real property classification.


*Response: If real property taxes were not waived, the current estimated revenue from real property taxes from Upcountry properties impacted by the August wildfires is \$28,493. The number of properties partially impacted is 7.*

Class	Remaining taxable parcels (partially impacted)	Remaining revenue (partially impacted)
Non-owner-occupied	0	0
Commercialized Residential	1	17,351
TVR-STRH	0	0
Long-term Rental	0	0
Apartment	0	0
Commercial	0	0
Industrial	0	0
Agriculture	0	0
Conservation	0	0
Hotel and Resort	0	0
Owner-occupied	6	11,142
<b>Totals</b>	<b>7</b>	<b>\$28,493</b>

*Honorable Yuki Lei K. Sugimura, Chair*  
*November 20, 2023*  
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If you have any questions, please contact me at extension no. 7474 or Deputy Director Steve A. Tesoro at extension no. 7475.

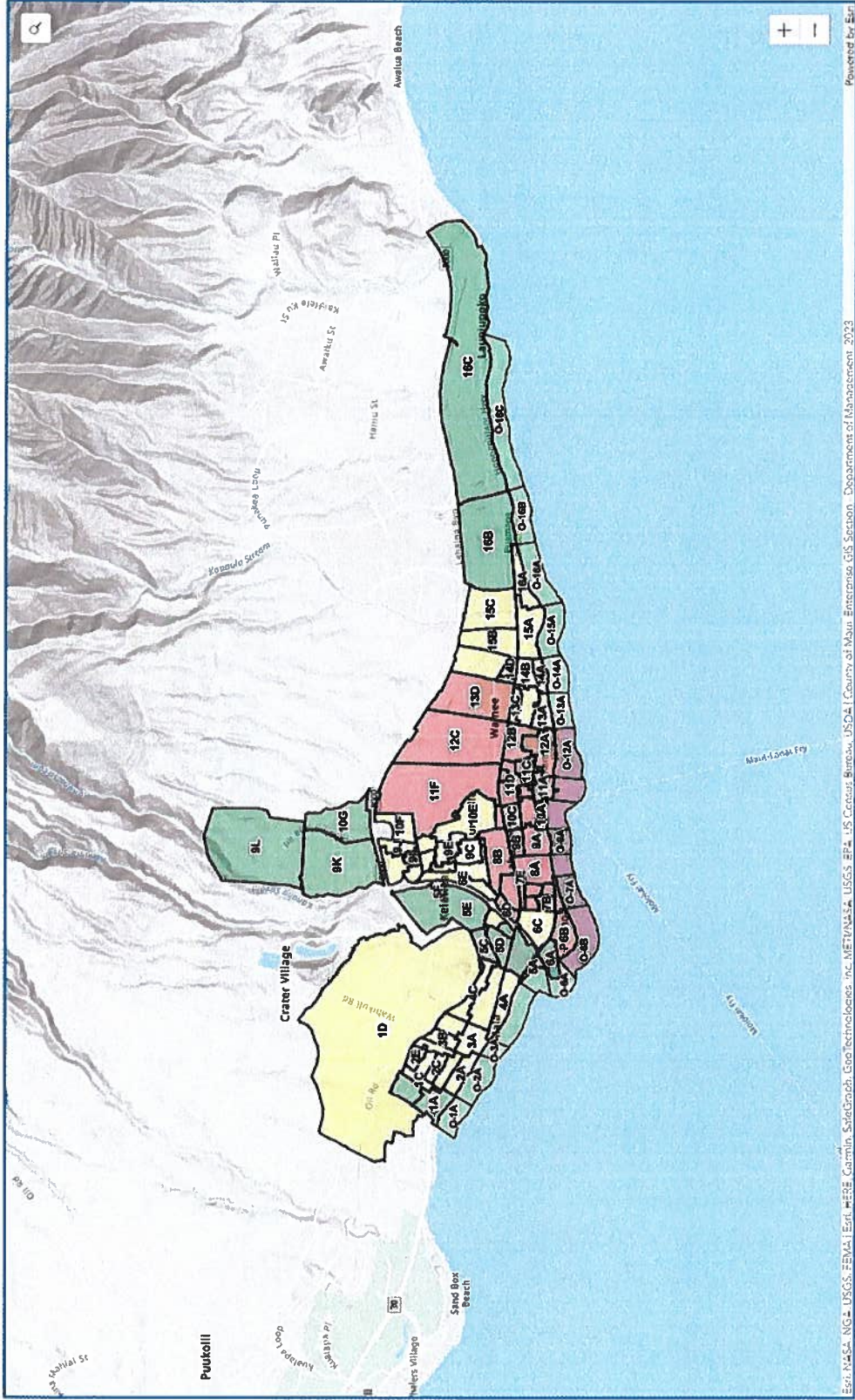
Sincerely,



SCOTT K. TERUYA  
Director of Finance

SKT:mm

Attachments



**Legend**

- Open
- Local Access Only
- Closed

**Taxable Lahaina Wildfire Area (TMK's beginning with 45 and 46 and assigned a reentry zone)**

Class	Count	Taxes as of 7/1/2023	Waiver Count Taxable	8/17/2023 Mayor tax waiver	Remaining taxable parcels	Remaining revenue	Count of taxable green reentry zone properties	Current revenue from green reentry zones	Count of taxable properties with yellow and red reentry zones	Current revenue from yellow and red reentry zones	Vacant Land count from yellow and red reentry zones	Vacant Land revenue from yellow and red reentry zones
Non-owner-occupied	781	\$4,631,199	455	\$2,784,132	326	\$1,847,067	77	\$303,533	249	\$1,543,534	35	\$104,189
Commercialized Residential	7	\$51,993	6	\$44,004	1	\$7,989	0	\$0	1	\$7,989	0	\$0
TVR-STRH	694	\$9,610,737	330	\$3,823,216	364	\$5,787,521	0	\$0	364	\$5,787,521	5	\$8,049
Long-term Rental	170	\$444,352	115	\$270,454	55	\$173,898	6	\$11,156	49	\$162,742	0	\$0
Apartment	48	\$57,433	46	\$42,688	2	\$14,745	0	\$0	2	\$14,745	1	\$2,997
Commercial	342	\$3,297,358	182	\$2,803,023	160	\$494,335	110	\$315,873	50	\$178,462	39	\$102,910
Industrial	52	\$1,532,932	20	\$371,413	32	\$1,161,519	30	\$1,152,660	2	\$8,859	2	\$8,859
Agriculture	167	\$181,704	2	\$4,445	165	\$177,259	23	\$36,868	142	\$140,391	142	\$140,391
Conservation	1	\$21,094	0	\$0	1	\$21,094	1	\$21,094	0	\$0	0	\$0
Hotel and Resort	2	\$109,383	1	\$107,697	1	\$1,686	0	\$0	1	\$1,686	1	\$1,686
Owner-occupied	1,536	\$1,465,303	921	\$888,581	615	\$576,722	333	\$273,231	282	\$303,491	0	\$0
<b>Totals</b>	<b>3,800</b>	<b>\$21,403,488</b>	<b>2,078</b>	<b>\$11,139,653</b>	<b>1,722</b>	<b>\$10,263,835</b>	<b>580</b>	<b>\$2,114,415</b>	<b>1,142</b>	<b>\$8,149,420</b>	<b>225</b>	<b>\$369,081</b>

**Upcountry Wildfire Area**

Class	Count	Taxes as of 7/1/2023	Waiver Count Taxable	8/17/2023 Mayor tax waiver	Remaining taxable parcels (partially impacted)	Remaining revenue (partially impacted)*
Non-owner-occupied	6	\$39,027	6	\$39,027	0	\$0
Commercialized Residential	1	\$17,351	0	\$0	1	\$17,351
TVR-STRH	1	\$9,941	1	\$9,941	0	\$0
Long-term Rental	1	\$1,195	1	\$1,195	0	\$0
Apartment	0	\$0	0	\$0	0	\$0
Commercial	0	\$0	0	\$0	0	\$0
Industrial	0	\$0	0	\$0	0	\$0
Agriculture	0	\$0	0	\$0	0	\$0
Conservation	0	\$0	0	\$0	0	\$0
Hotel and Resort	0	\$0	0	\$0	0	\$0
Owner-occupied	11	\$17,275	5	\$6,133	6	\$11,142
<b>Totals</b>	<b>20</b>	<b>\$84,789</b>	<b>13</b>	<b>\$56,296</b>	<b>7</b>	<b>\$28,493</b>

\*Will receive a partial reduction in real property taxes through MCC 3.48.230