

ORDINANCE NO. _____

BILL NO. 20 (2025)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.565, MAUI COUNTY CODE, RELATING TO NOTICE FOR THE INCREASE OR DECREASE OF REAL PROPERTY TAX RATES AND TIERS

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

SECTION 1. This Ordinance's purpose is to expand the Council's options for providing public notice of changes in Real Property Tax rates and tiers.

SECTION 2. Section 3.48.565, Maui County Code, is amended as follows:

“3.48.565 Increase or decrease. The council may increase or decrease the tax rate, and tiers, if applicable, for each class of net taxable real property established in accordance with section 3.48.305. A resolution setting the tax rates and tiers should be adopted on or before June 20 preceding the tax year for which property tax revenues are to be raised according to the following procedures:

A. The council must [advertise] provide public notice of its intention to increase or decrease tax rates and tiers and the date, time, and place of a public hearing [in a newspaper of general circulation]. The date of the public hearing should be not less than ten days after [the advertisement] public notice is first [published] provided and must set forth the tax rates and tiers to be considered by the council.

B. After the public hearing provided for in subsection A, the council should [readvertise] provide public notice and reconvene within three weeks to adopt a resolution fixing the tax rates and tiers for the tax year for which property tax revenues are to be raised. The [advertisement] council must [state] provide public notice of the new rates and tiers to be fixed and the date, time, and place of the meeting scheduled for fixing the rates and tiers. The date, time, and place of the meeting must also be announced at the public hearing required by subsection A. If the resolution fixing the tax rates and tiers is not adopted within three weeks from the public hearing required by subsection A, the council must

again [advertise] provide public notice and meet as required by subsection A.

C. During adoption of an increase or decrease in the tax rates and tiers as provided by subsections A and B, if the council determines that it requires a further increase or decrease in tax rates and tiers, or fails to act in any specified period, the council must [readvertise] provide public notice and follow the requirements of subsections A and B.

D. The council's failure to act by the dates suggested in this section is not a basis to invalidate any tax rate, any tax tier, or the provisions of any ordinance or resolution.”

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.

APPROVED AS TO FORM AND LEGALITY:

Department of the Corporation Counsel
County of Maui

paf:jgk:25-050a

INTRODUCED BY:

Yuki Lei K. Sugimura

YUKI LEI K. SUGIMURA