

REQUEST FOR LEGAL SERVICES

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CORPORATION COUNSEL
2016 APR 25 PM 12: 09

Date: April 25, 2016
From: Riki Hokama, Chair
Budget and Finance Committee

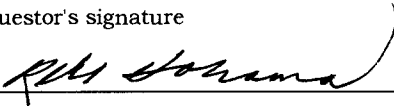
TRANSMITTAL
Memo to: DEPARTMENT OF THE CORPORATION COUNSEL
Attention: Jeffrey Ueoka, Esq.

Subject: Fiscal Year 2017 Budget (CC-16) (BF-1)

Background Data: Two proposed bills attached for review. First bill would repeal Chapter 3.97, Maui County Code, relating to the Post-Employment Obligations Fund. Second bill would create a real property tax exemption for remnant parcels, for which the applicable minimum real property tax would be \$150.

Work Requested: FOR APPROVAL AS TO FORM AND LEGALITY
 OTHER:

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OFFICE OF THE
CORPORATION COUNSEL
2016 APR 27 11: 51

Requestor's signature  Riki Hokama	Contact Person <u>Michele Yoshimura or Carla Nakata</u> (Telephone Extensions: <u>7663 or 7659, respectively</u>)
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- ROUTINE (WITHIN 15 WORKING DAYS)
- PRIORITY (WITHIN 10 WORKING DAYS)
- RUSH (WITHIN 5 WORKING DAYS)
- URGENT (WITHIN 3 WORKING DAYS)

SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): April 26, 2016, 9 a.m.
REASON: For possible posting on April 26, 2016.

FOR CORPORATION COUNSEL'S RESPONSE

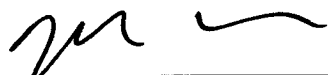
ASSIGNED TO:	ASSIGNMENT NO.	BY:
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TO REQUESTOR: APPROVED DISAPPROVED OTHER (SEE COMMENTS BELOW)
 RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE): _____

DEPARTMENT OF THE CORPORATION COUNSEL

Date 4/25/16

By 

(Rev. 7/03)

ORDINANCE NO. _____

BILL NO. _____ (2016)

A BILL FOR AN ORDINANCE REPEALING CHAPTER 3.97, MAUI COUNTY
CODE, RELATING TO THE POST-EMPLOYMENT OBLIGATIONS FUND

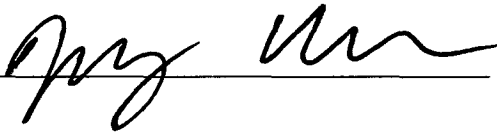
BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Chapter 3.97, Maui County Code, is repealed in its entirety.

SECTION 2. Any balance remaining in the Post-Employment Obligations
Fund as of June 30, 2016, shall be transferred to the General Fund.

SECTION 3. This ordinance shall take effect on July 1, 2016.

APPROVED AS TO FORM AND LEGALITY:



Department of the Corporation Counsel
County of Maui

bf:2017bgt:ch 3.97bill01:cmn

ORDINANCE NO. _____

BILL NO. _____ (2016)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO THE REAL PROPERTY TAX APPLICABLE TO REMNANT PARCELS

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

SECTION 1. Section 3.48.410, Maui County Code, is amended to read as follows:

“3.48.410 Claims—Filing required. None of the exemptions from taxation granted in sections 3.48.450 through 3.48.465, 3.48.475 through 3.48.500, 3.48.552, 3.48.554, 3.48.557, and 3.48.558 shall be allowed in any case, unless the claimant shall have filed with the department of finance, on or before December 31 preceding the tax year for which such exemption is claimed, a claim for exemption in such form as shall be prescribed by the department. The exemption from taxation granted in section 3.48.556 shall not be allowed in any case, unless the claimant shall have filed with the department of finance, on or before June 30 of the tax year for which such exemption is claimed, a claim for exemption in such form as shall be prescribed by the department.”

SECTION 2. Section 3.48.425, Maui County Code, is amended by amending subsection A to read as follows:

“A. Any person who has been allowed an exemption under sections 3.48.450 through 3.48.465, 3.48.475 through 3.48.500, 3.48.552, 3.48.554, 3.48.557, and 3.48.558 has a duty to report to the assessor within thirty days after ceasing to qualify for such an exemption for one of, but not limited to, the following reasons:

1. Ceasing to be the owner, lessee, or purchaser of the exempt premises;
2. A change in the facts previously reported has occurred concerning the occupation, use, or renting of the premises, buildings, or other improvements thereon; or
3. Some other change in status has occurred which affects the exemption.”

SECTION 3. Chapter 3.48, Maui County Code, is amended by adding a new section to read as follows:

“3.48.552 Remnant parcel exemption. A. A remnant parcel shall be levied a real property tax of \$150 per year, provided the department of finance may require proof the property meets the definition of a remnant parcel.

B. For purposes of this section, “remnant parcel” means a vacant, undeveloped parcel that is less than five thousand square feet in size with a fair market value below \$7,500.”

SECTION 4. Section 3.48.590, Maui County Code, is amended to read as follows:

“3.48.590 Minimum real property tax. Notwithstanding any provision to the contrary, there shall be levied upon each individual parcel of real property taxable under this chapter a minimum real property tax as set forth in the annual budget, except: 1) Those tracts leased under section 207 of the Hawaiian Homes Commission Act, 1920, as amended; 2) Any parcel used for farming taro where the assessed value times the current agricultural class tax rate is less than the minimum real property tax; 3) Portions of real property designated as kuleana land and granted an exemption as provided for in section 3.48.554; [and] 4) Homes, or portions thereof, [eligible] granted an exemption under section 3.48.475 to be levied a real property tax of \$150 per year[.]; and 5) Remnant parcels granted an exemption under section 3.48.552 to be levied a real property tax of \$150 per year.”

SECTION 5. 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 6. This ordinance shall take effect upon its approval.

APPROVED AS TO FORM AND LEGALITY:



Department of the Corporation Counsel
County of Maui

bf:2017bgt:ch. 3.48 remnant parcel
bill01:cmn