

**COUNCIL OF THE COUNTY OF MAUI**  
**ECONOMIC DEVELOPMENT AND**  
**BUDGET COMMITTEE**

July 19, 2019

**Committee**  
**Report No. \_\_\_\_\_**

Honorable Chair and Members  
of the County Council  
County of Maui  
Wailuku, Maui, Hawaii

Chair and Members:

Your Economic Development and Budget Committee, having met on July 9, 2019, makes reference to County Communication 19-140, from the Director of Finance, transmitting a proposed resolution entitled "APPROVING THE DIRECTOR OF FINANCE TO COMPROMISE A CLAIM RELATING TO REAL PROPERTY TAXES FOR TMK NO. (2) 2-1-013-079."

The purpose of the proposed resolution is to compromise a claim relating to taxes for real property identified as tax map key (2) 2-1-013:079 in an amount exceeding \$500.

At the request of the Chair of your Committee, the Department of the Corporation Counsel transmitted a revised proposed resolution, entitled "APPROVING THE DIRECTOR OF FINANCE TO COMPROMISE A CLAIM RELATING TO REAL PROPERTY TAXES FOR TAX MAP KEY (2) 2-1-013:079," approved as to form and legality. The revised proposed resolution specifies that the compromise would be for up to \$2,600 in penalties and interest accrued on delinquent real property tax payments.

Your Committee notes in accordance with Subsection 3.48.010(L), Maui County Code, the Director of Finance is required to obtain Council approval for the compromise of a claim exceeding \$500.

The Deputy Director of Finance provided a brief overview of the property, its ownership history, delinquent payments, and compromise request. She said the taxpayer requested the claim be compromised in 2018. As a result of this claim, the Department has adjusted its policies and procedures to minimize recurrences.

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Your Committee expressed concerns about the cause of the delinquent property taxes.

Your Committee recommended the proposed resolution be revised to require the property owner to pay in full all delinquent real property taxes by July 31, 2019, to qualify for the comprise.

Your Committee voted 7-0 to recommend adoption of the revised proposed resolution and filing of the communication. Committee Vice-Chair King and members Hokama, Kama, Lee, Molina, Paltin, and Sugimura voted "aye." Committee Chair Rawlins-Fernandez and member Sinenci were excused.

Your Committee is in receipt of a further revised proposed resolution, approved as to form and legality by the Department of the Corporation Counsel, incorporating your Committee's recommended revisions and nonsubstantive revisions.

Your Economic Development and Budget Committee RECOMMENDS the following:

1. That Resolution \_\_\_\_\_, as revised herein and attached hereto, entitled "APPROVING THE DIRECTOR OF FINANCE TO COMPROMISE A CLAIM RELATING TO REAL PROPERTY TAXES FOR TAX MAP KEY (2) 2-1-013:079," be ADOPTED; and
2. That County Communication 19-140 be FILED.

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This report is submitted in accordance with Rule 8 of the Rules of the Council.

  
\_\_\_\_\_  
KELLY T. KING, Vice-Chair

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# Resolution

No. \_\_\_\_\_

## APPROVING THE DIRECTOR OF FINANCE TO COMPROMISE A CLAIM RELATING TO REAL PROPERTY TAXES FOR TAX MAP KEY (2) 2-1-013:079

WHEREAS, Subsection 3.48.010(L), Maui County Code, authorizes the Director of Finance, with the approval of the Corporation Counsel, to compromise any claim relating to real property tax; and

WHEREAS, the Corporation Counsel has approved this compromise proposed by the Director of Finance; and

WHEREAS, this compromise involves a claim exceeding five hundred dollars; and

WHEREAS, Subsection 3.48.010(L), Maui County Code, further requires that for the compromise of any claim exceeding five hundred dollars, the Director of Finance shall obtain the approval of the County Council; and

WHEREAS, Section 4-1 of the Revised Charter of the County of Maui (1983), as amended, provides that the Council may act by Resolution; now, therefore,

BE IT RESOLVED by the Council of the County of Maui:

1. That it hereby approves the Director of Finance to compromise the claim up to the amount of \$2,600 in penalties and interest accrued on delinquent real property tax payments for tax map key (2) 2-1-013:079 provided that payment in full on the delinquent real property taxes is received by July 31, 2019; and

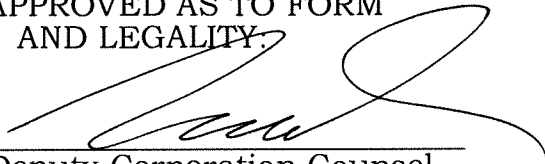
2. That it hereby authorizes the Mayor and the Director of Finance to

**Resolution No. \_\_\_\_\_**

execute any documents furthering the intent of this Resolution; and

3. That certified copies of this resolution be transmitted to the Director of Finance and the Corporation Counsel.

APPROVED AS TO FORM  
AND LEGALITY:

A handwritten signature in black ink, appearing to be 'J. [unclear]', written over a horizontal line.

Deputy Corporation Counsel  
County of Maui

2018-1426

2019-0098

2019-07-09 Compromise Claim Reso