

MICHAEL P. VICTORINO
Mayor

SCOTT K. TERUYA
Director

MAY-ANNE A. ALIBIN
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
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OFFICE OF THE MAYOR

May 9, 2019

Honorable Michael P. Victorino
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

For Transmittal to:

Honorable Keani Rawlins-Fernandez
Chair, Committee
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Michael P. Victorino

Mayor
5/9/19

Date

Dear Chair Rawlins-Fernandez:

**SUBJECT: PROPOSED RECOMMENDATIONS RELATING TO COUNTY
PROPERTY TAX AMENDMENTS (EDB-24)**

The Department of Finance has been in discussions with your staff about possible recommendations and amendments relating to the county property tax ordinance. For your consideration are the following (in no particular order of priority):

- *Simplification and review of Maui County Code Chapter 3.48 regarding Real Property Tax.*
- *Consideration of repealing MCC 3.48.305 C relating to condominium classification in order to standardize process of classifying properties.*
- *Consideration of reducing or combining the various tax classifications.*
- *Merging of separate land and building rates to allow for an implementation of a tied tax rate.*
- *Creation of a long-term rental dedication program.*
- *Review of the existing home exemption program and qualifications.*
- *Review agricultural valuation criteria to streamline county wide application process aka One Farm Plan*

We would be happy to discuss these and other items with your Committee, along with other representatives to assist us with regards to streamlining operations, making it easier to administer existing laws, and protecting our authority over taxation.

Honorable Rawlins-Fernandez
May 9, 2019
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If you have any questions or require further information, please feel free to contact me.

Sincerely,



SCOTT K. TERUVA
Director of Finance

Cc: Sandy Baz, Managing Director