

Michael P. Victorino
Mayor

Sananda K. Baz
Managing Director



OFFICE OF THE MAYOR
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
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April 9, 2020

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

APPROVED FOR TRANSMITTAL

Michael P. Victorino

Mayor
4/9/20

Date

For Transmittal to:

Honorable Keani N.W. Rawlins-Fernandez, Chair
Economic Development and Budget Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

SUBJECT: **FISCAL YEAR ("FY") 2021 BUDGET** (EDB-1)

Attached is page 10 of Appendix B, Revenues – Fees, Rates, Assessments and Taxes, as it relates to Real Property Tax for the Department of Finance, in ramseyer format. There are no other changes to the proposed Appendix B for FY 2021.

Should you have any questions, please contact me at ext. 7212.

Sincerely,

Michele M. Yoshimura

MICHELE M. YOSHIMURA
Budget Director

Attachment

COUNTY OF MAUI
REVENUES - FEES, RATES, ASSESSMENTS AND TAXES

ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
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**DEPARTMENT OF FINANCE
GENERAL FUND**

3101	Real Property Tax	Tax rates per \$1,000 of net taxable assessed valuation for each class of property. Assessed gross valuation base of taxable properties is 100% of appraised fair market value which is estimated at [\$51,168,455,375] <u>\$54,859,006,992</u> for the fiscal year July 1, [2019] <u>2020</u> to June 30, [2020] <u>2021</u> .			Chapter 3.48
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Classification	Tax Levy by Classification	
	Net Valuation for Tax Rate Purposes*	Tax Rate
[Residential]		
Non Owner Occupied	[8,061,545,620]	[5.60]
<= \$800,000	6,862,112,162	5.60
\$800,001 - \$1,500,000	3,701,365,062	6.20
> \$1,500,000	7,983,483,770	6.50
Apartment	[6,503,521,690] <u>392,117,370</u>	[6.31] <u>5.55</u>
Commercial	[2,832,416,130] <u>2,899,209,893</u>	[7.39] <u>6.29</u>
Industrial	[2,083,169,505] <u>2,164,139,905</u>	[7.48] <u>7.11</u>
Agricultural	[4,357,942,275] <u>1,193,104,700</u>	5.94
Conservation	[457,633,225] <u>229,714,400</u>	6.43
Hotel and Resort	[2,934,708,550] <u>3,093,634,250</u>	[11.00] <u>9.37</u>
Time Share	[2,441,153,020] <u>2,716,622,220</u>	14.40
Short Term Rental	[9,436,248,730]	[10.75]
<= \$900,000	4,885,802,515	10.75
>\$900,000	5,440,693,015	11.00
[Homeowner]	[11,852,614,330]	[2.90] 2.61
Owner Occupied	13,053,064,830	
Commercialized Residential	[207,502,300] <u>243,942,900</u>	4.60
	[\$51,162,455,375] <u>\$ 54,859,006,992</u>	

*Calculations rounded to the nearest dollar

There is a minimum real property tax of \$400 per year except for tracts leased under Section 207 of the Hawaiian Homes Commission Act, those portions of real property designated as kuleana land and granted an exemption pursuant to MCC 3.48.554, MCC 3.48.475, and any parcel used for farming taro where the assessed value times the current Agricultural rate is less than the minimum real property tax. Homes or portions thereof granted an exemption under MCC 3.48.475 are to be levied a real property tax of \$150 per year. Remnant parcels granted an exemption under MCC 3.48.552 are to be levied a real property tax of \$150 per year.

3108	Public Service Company Tax	That portion of the revenues generated from the tax provided for in HRS 239-5(a) in excess of the 4% rate established therein that is attributable to HRS 239-5(a) gross income from public utility business conducted in Maui County, based on the allocation made in the public utility's filings with the State of Hawaii, provided that if the gross income from the public utility business attributable to Maui County is not so allocated in the public utility's State filings, then the gross income from the public utility business shall be equitably allocated to the County. The relative number of access lines in each county shall be deemed an acceptable basis of equitable allocation for telecommunication companies.	239.5		
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BUSINESS LICENSES & PERMITS:

Licenses & Permits - Business: The following business license fees are levied primarily by the authority of Chapter 445, HRS, and shall be due and payable in advance on July 1 of each year.

3210	Licenses: Peddling Merchandise	Annual fee.....\$50 Annual fee for persons 60 years of age or older\$10 Monthly fee or fee for a period less than a month\$5	445-141	5.12.030	
	Licenses: Secondhand Dealers	Annual fee.....\$10	445-15(2)		

EDB Committee

From: Kristina Cabbat <Kristina.Cabbat@co.maui.hi.us>
Sent: Thursday, April 09, 2020 10:31 AM
To: EDB Committee
Cc: Michele Yoshimura; Shirley Blackburn
Subject: FY 2021 Budget (EDB-1)
Attachments: BD-1_EDB_1 FY 2021 RPT_Appendix B.pdf

Good Morning Committee Chair Rawlins-Fernandez,

Please see attached letter relating to Appendix B, Revenues - Fees, Rates, Assessments and Taxes for Real Property Tax.

Mahalo,

Kristina Cabbat

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