



The County of Maui

Council Chamber
200 South High Street, 8th
Floor
Wailuku, Hawaii 96793

Legislation Text

File #: EDB-37 Misc, **Version:** 3

COUNTY PROPERTY TAX REFORM (EDB-37)

The Committee is in receipt of the following:

1. Miscellaneous Communication dated May 21, 2019, from the County Clerk, referring the matter relating to tax reform, including the possibility of forming a temporary investigative group to investigate the matter in accordance with Section 92-2.5(b), Hawaii Revised Statutes.
2. Correspondence dated November 2, 2020, to the Department of Corporation Counsel, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY TAX." The purpose of the proposed bill is to amend Chapter 3.48, Maui County Code, to add a "Long-term rental" real property classification.
3. Correspondence dated November 2, 2020, from the Director of Finance, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48.305, MAUI COUNTY CODE, RELATING TO CLASSIFICATION OF REAL PROPERTY." The purposes of the proposed bill are to: 1) improve tax rate classification parity between condominium/planned development real property and non-condominium real property; 2) improve tax relief program parity; 3) create an incentive for owners to convert vacant residential real property into long-term rentals; 4) improve real property tax parity between real property with similar permitted uses; 5) improve revenue stability; and 6) improve real property tax parity between condominium and non-condominium vacant land zoned agricultural.

The Committee may consider whether to recommend passage of the proposed bills on first reading, with or without revisions. The Committee may also consider whether to recommend the filing of the Miscellaneous Communication and other related action.