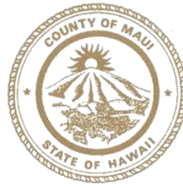


MICHAEL P. VICTORINO
Mayor

SCOTT K. TERUYA
Director

MAY-ANNE A. ALIBIN
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

October 13, 2020

Dear Taxpayer:

Subject: Request to Change Real Property Tax Classification Due to COVID-19 Regulations

This letter is in response to your email requesting to change your real property tax classification to owner-occupied for fiscal year 2019-2020 and fiscal year 2020-2021. Regretfully, the County of Maui is unable to grant your request to reassess your property due to the following statutory requirements:

- Maui County Code Chapter 3.48.185 - Real property taxes for fiscal year 2020-2021 are based upon the value and classification of properties as of January 1, 2020. Specifically, on January 1, 2020, this property was correctly classified as a short term rental.
- Maui County Code Chapter 3.48.185 - Real property taxes for fiscal year 2019-2020 are based upon the value and classification of properties as of January 1, 2019. Specifically, on January 1, 2019, this property was correctly classified as a short term rental.
- There is no provision in Maui County Code Chapter 3.48 that provides for a reclassification and proration of real property taxes based upon a change in use after the assessment date.
- Based upon Real Property Assessment Division records and the requirements of Maui County Code 3.48.305(C)(2)(a)(i), this property does not qualify for the owner-occupied tax rate classification for fiscal years 2019-2020 and 2020-2021 as it was not granted a home owner exemption.

Should you have any questions about your assessment, you may contact the Real Property Assessment Division at (808) 270-7297.