

REAL PROPERTY TAX DIVISION

County of Maui Service Center

70 E. Kaahumanu Avenue Suite A16

Kahului, HI 96732

Phone number (808) 270-7297, Facsimile number (808) 270-7884

Office Location: Maui Mall

Office hours: 8:00 a.m. - 4:00 p.m. Monday through Friday

Administrator: Lance Okumura

UNDERSTANDING REAL PROPERTY TAXES

Each year Maui property owners make an investment in the County when they pay their real property taxes. Every dollar is returned in the form of vital services including police and fire protection, street maintenance and recreational facilities and activities.

Tax Map Key Number

Real property is mapped and indexed numerically according to a tax map key system. Based upon legal descriptions, tax map keys identify individual pieces of property for tax purposes. All matters concerning your property should be made in reference to the tax map key.

Assessed values

Every year, properties are assessed at 100% of fee simple market value using the cost and market approaches to value. Real property taxes are calculated by multiplying assessed values less any exemptions by the appropriate tax rate. Once a year, on March 15, property owners receive an assessment notice. The notice lists the assessed value, exemptions, net taxable value and general land classification.

Classification for Tax Rate Purposes

Every year, properties are classified, for real property tax rate purposes, into one or more of the following general classes:

1. Improved residential
2. Apartment
3. Commercial
4. Industrial
5. Agricultural
6. Conservation
7. Hotel / Resort
8. Unimproved residential
9. Homeowner.

Property is classified based upon its highest and best use. Properties receiving homeowner exemptions and condominiums are exceptions. Properties which have been granted a homeowner exemption are classified as Homeowner. Condominiums are classified upon consideration of their actual use (Apartment, Commercial, Hotel/ Resort, Homeowner).

[LINK TO CONDOMINIUM CLASSIFICATION DECLARATION FORM](#)

APPEALS

If you do not agree with the assessed value or tax classification on your assessment notice, you may file an appeal with the Real Property Tax Division Board of Review or the Tax Appeal Court. There is a \$15.00 fee to appeal to the Board of Review. The cost for filing an appeal with the Tax Appeal Court is 5% of the amount of taxes in dispute, but not more than \$100 or less than \$5.00 for each case. All appeals must be filed by April 9. Even though you have an appeal pending, you must pay all taxes by the due dates or you will be charged penalty and interest.

[LINK TO INSTRUCTIONS AND FORM](#)

TAX RELIEF PROGRAMS

There are a variety of tax relief programs offered to qualifying property owners. The following are some of the most popular programs:

- ▶ **HOMEOWNER EXEMPTION AND CLASSIFICATION:** If you own and occupy your property as your principal residence on December 31 preceding the tax year, you are eligible for a homeowner exemption and tax rate classification. The amount of the exemption depends upon your age. Homeowners must apply for a homeowner exemption by filing a claim form with this office.
- ▶ **DISABILITY EXEMPTIONS:** There are a variety of disability exemptions offered to property owners. To qualify for any of these exemptions, a claim form must be filed with this office.
- ▶ **CIRCUITBREAKER CREDITS:** If you qualify for a homeowner exemption and your real property taxes exceed 3% of your adjusted gross income, you may be eligible for a circuit breaker tax credit. To apply for a credit you must file an application with our office and provide a signed copy of your federal tax return.

TAX MAP INFORMATION

Tax maps may be ordered from this office either in person or through the mail. The maps cost \$3.00 each plus \$1.00 postage and handling per copy. When ordering maps through the mail, be sure to:

- ▶ Include your name and complete mailing address in the request.
- ▶ List the zone, section and plat of the maps you are ordering. Parcel and CPR numbers are not necessary.
- ▶ For each plat map ordered, provide the number of prints being requested.
- ▶ Make your check payable to the Director of Finance (do not send cash).
- ▶ Mail the request and check to: COUNTY OF MAUI, TAX MAPS SECTION, 70 E. KAAHUMANU AVENUE SUITE A16, KAHULUI, HI 96732.

IMPORTANT DATES

- September 1 Deadline for filing dedication petitions.
- September 30 Deadline for filing circuit breaker applications for the next fiscal year.
- December 31 Deadline for filing exemption claims and ownership documents.
- January 1 Assessed values established for use during the next tax year.
- March 15 Assessment notices mailed.
- April 9 Deadline for filing appeals.
- May 1 Certified assessments forwarded to the County Council for budget purposes.
- June 20 Tax rates established by the County Council.
- July 1 Tax year commences. Taxes are calculated based upon January 1 assessed values and fiscal year tax rates.
- July 20 First half of fiscal year tax bills mailed.
- August 20 First half of fiscal year tax payments due.
- January 20 Second half of fiscal year tax bills mailed.
- February 20 Second half of fiscal year tax bills due.