

Assessment Notices

Another important time frame is the period when assessment notices are mailed to property owners. These notices are mailed each year by March 15. You have until April 9 to appeal your assessment.

When you receive your notice, study it carefully. It lists your land classification, property value, exemptions and net taxable value. If you find an error or have questions on your assessment, contact the Real Property Tax Division.

Appeal Process

Should you want to appeal, you will find the process is quite simple and requires no legal counsel. Appeals are heard by a five-member Board of Review composed of property owners like yourself. The taxpayer is asked to state his case and then the appraiser explains how the assessment was determined. **There is a \$15.00 fee to appeal.**



Property owners may also appeal directly to the Tax Appeal Court, which could require legal assistance if you choose not to follow the small claims procedure or file your appeal with 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 for each case. If you disagree with the tax court, you may, within 30 days, file an appeal with the State Supreme Court.

Many property owners regrettably do not question their assessment until they receive their tax bill. The first half of the tax year's bill is mailed on July 20 and payment is due on August 20. The second half is mailed the following January 20 and payment is due on February 20. You should remember that tax assessment appeals can only be made between March 15 and April 9 prior to the mailing of your tax bill. There is no avenue for appeal after you have received your bill.

Even though you have an appeal pending, you must pay all taxes by the due dates or you will be charged penalty and interest.

Important Dates

The tax year begins on July 1 and extends until the following June 30. These are the important dates as set by law:

Dec. 31	Deadline for filing exemption claims and ownership documents
Jan. 1	Assessments set for use during next tax year
Mar. 15	Assessment notices mailed
Apr. 9	Deadline for assessment appeals
May 1	Certified assessment roll to County Council
June 20	Tax Rate set by County Council
July 1	Tax Year Commences
July 20	First half year tax bills mailed
Aug. 20	First half year tax payments due
Sept. 1	Deadline for filing dedication petitions
Jan. 20	Second half year tax bills mailed
Feb. 20	Second half year tax payments due

Tax Map Key Is Important

Homeowners should know their tax map key number. Real property is mapped and indexed numerically according to a tax key system which identifies your property. All matters concerning your property should be made in reference to the tax map key.

Numbers to Call

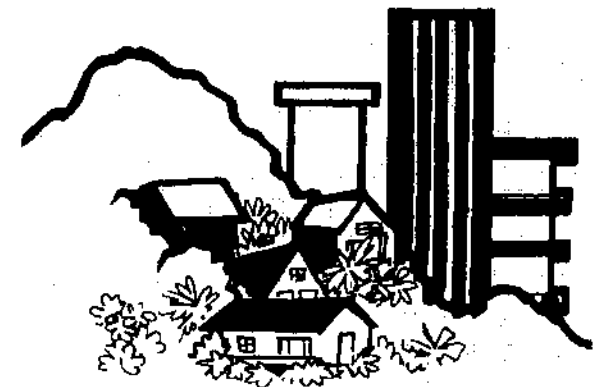
These are the important telephone numbers at the Real Property Tax Division:

Assessment Information & Appraisers	270-7297
Collection &	
Delinquent Accounts	270-7697
Tax Relief Unit	270-7697
Molokai	800-272-0117
Lanai	800-272-0125

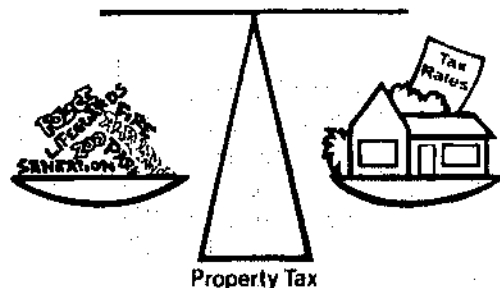


Understanding Property Taxes

ALAN M. ARAKAWA, Mayor
County of Maui



Each year residents of Maui, Molokai, and Lanai make an investment in their County when they pay their property taxes. Every dollar is returned in the form of vital services we often take for granted; services such as fire and police protection, street maintenance and lighting, water sewer and refuse collection, recreational facilities and activities.



These services are financed through a variety of revenue sources including federal and state grants water and sewer fees, fuel tax, motor vehicle weight tax and, most importantly, the real property tax. The County of Maui could not operate without the real property tax as approximately one-half of every revenue dollar collected comes from this source.

Property Tax Powers

Hawaii's four counties now have full control over their property tax system after voters approved a constitutional amendment transferring the responsibility for property valuation, exemptions, and tax collection from the State to the counties in 1981. Guidelines for the administration of the real property tax programs for the County of Maui are outlined in Chapter 3.48 of the Maui County Code and in related rules and regulations of the Director of Finance.

Assessments at Full Value

Basically, properties are being assessed at 100% of fee simple market value, making it easier for property owners to see what their property is actually worth. Assessing at full market value is usually derived by using the cost and market comparison approaches to value. County ordinance requires that leased condominium properties be assessed as if they were owned in fee simple interest at full value.



Fair Market Value

Locating, identifying and appraising your property at fair market value and approval of exemptions are the responsibility of appraisers at the Real Property Tax Division of the Department of Finance. Market value, or the price most people will pay for your property, is the standard used to measure equity in assessments.

Over the years great strides have been made to improve the methods used to assess property in a uniform and fair manner. Property owners are encouraged to visit the Real Property Tax Division located at the War Memorial Gym complex at 1580 Kaahumanu Avenue, Wailuku, Hawaii. You can inspect your records at the front counter or ask to speak to an appraiser regarding your assessment.

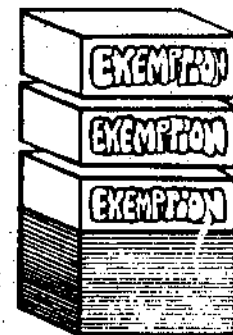
Appraising Your Property

There are approximately 61,000 parcels and 55,000 structures in the county. These properties are required to be re-valued annually. The number of appraisers in relation to the number of parcels in the county prohibits a personal inspection of your property on an annual basis. Normally, the inspection is undertaken only at the time of construction or remodeling. The "Mass Appraisal Method of Valuation" is used thereafter using a computer-assisted mass appraisal system. However, your property is still given individual consideration.

The appraisal process continues throughout the year, but the values established by the Real Property Tax Division as of January 1 constitute the values which will be used during the following tax year which begins July 1 to compute taxes.

Homeowner Exemptions

As a property owner you should be aware that there are homeowner exemptions which can reduce your net taxable value. If you own and occupy your property as your principal residence on January 1, you will be eligible for a single home exemption of \$50,000. This amount will be deducted from your property assessment before your net taxable value is found.



For example, if you own a house and lot valued at \$100,000 and are eligible for a single home exemption of \$50,000, your net taxable value will be \$50,000. This figure is then multiplied by the tax rates, which are set by the County Council, to determine the taxes owned.

Additional home exemptions were established to help senior citizens living on fixed retirement incomes. Homeowners between the ages of 60 and 69 are eligible for \$80,000 of exemption. For homeowners 70 years and older, the home exemption is \$100,000.

Special exemptions of \$25,000 are also available for property owners who are totally disabled, blind, deaf, or who are Hansen's Disease sufferers. These special exemptions are in addition to the basic and multiple home exemptions. (Form P-6A Disability Certification)

If you are a totally disabled veteran due to injuries received while on active duty with the U.S. Armed Forces, your home is exempted from all real property taxes, except the minimum of \$60.00

The staff of the Real Property Tax Division will not automatically grant homeowner exemptions. You must file a claim on or before December 31 for the next tax year but, once filed, no additional action is required until your status changes. In addition to exemptions cited, there may be other types of exemptions which the council may approve from time to time. Please check with the assessors office for more information.