

ORDINANCE NO. 5561

BILL NO. 85 (2023)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.230,  
MAUI COUNTY CODE, RELATING TO DAMAGE OR  
DESTRUCTION BY DISASTER

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Section 3.48.230, Maui County Code, is amended to read as follows:

**“3.48.230 Damage or destruction by disaster.** In any case of the damage or destruction of real property as the result of a tidal wave, earthquake, [or] volcanic eruption, hurricane, fire, or other disaster as defined in Section 127A-2, Hawaii Revised Statutes, or as the result of floodwaters overflowing the banks or walls of a river or stream, the director is authorized to remit taxes due on such property, to the extent and in the manner set forth as follows:

A. The director shall determine whether the property was wholly destroyed, or was partially destroyed or damaged, and in the latter event shall determine what percentage of the value of the whole property was destroyed or otherwise lost by reason of the disaster.

B. If the property was wholly destroyed, the amount remitted shall be such portion of the total tax on the property for the tax year in which such destruction occurred as shall constitute the portion of the tax year remaining after such destruction.

C. If the property was partially destroyed or was damaged, the percentage of the value destroyed or otherwise lost, determined as provided in subsection A of this section, shall be applied to the total tax on the property, and of the amount of tax so determined there shall be remitted such portion as shall constitute the portion of the tax year remaining after such partial destruction or damage.

D. Application for a remission of taxes pursuant to this section shall be filed with the director on or before June 30th of the tax year involved, or within sixty days after the occurrence of the disaster, whichever is the later. Any amount of taxes authorized to be remitted by this section, which has been paid, shall be refunded upon proper application therefor out of real property tax collections.”

SECTION 2. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 3. This ordinance takes effect upon its approval.

APPROVED AS TO FORM AND LEGALITY:



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KRISTINA C. TOSHIKIYO  
Department of the Corporation Counsel  
County of Maui  
LF2023-1392  
2023-09-06 Ord Amd 3.48.230

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

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ALICE L. LEE

Upon the request of the Mayor.

WE HEREBY CERTIFY that the foregoing BILL NO. 85 (2023)

1. Passed FINAL READING at the meeting of the Council of the County of Maui, State of Hawaii, held on the 6th day of October, 2023, by the following vote:

Alice L. LEE Chair	Yuki Lei K. SUGIMURA Vice-Chair	Tom COOK	Gabriel JOHNSON	Natalie A. KAMA	Tamara A. M. PALTIN	Keani N. W. RAWLINS-FERNANDEZ	Shane M. SINENCI	Nohelani U'U-HODGINS
Aye	Aye	Aye	Aye	Aye	Aye	Aye	Aye	Aye

2. Was transmitted to the Mayor of the County of Maui, State of Hawaii, on the 9th day of October, 2023.

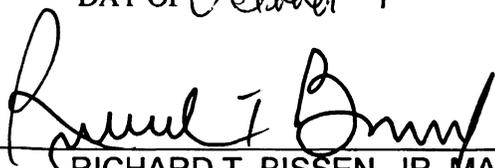
DATED AT WAILUKU, MAUI, HAWAII, this 9th day of October, 2023.

RECORDED  
 23 OCT -9 10:50  
 COUNTY CLERK

  
 \_\_\_\_\_  
 ALICE L. LEE, CHAIR  
 Council of the County of Maui

  
 \_\_\_\_\_  
 MOANA M. LUTEY, COUNTY CLERK  
 County of Maui

THE FOREGOING BILL IS HEREBY APPROVED THIS DAY OF October 9, 2023.

  
 \_\_\_\_\_  
 RICHARD T. BISSEN, JR. MAYOR  
 County of Maui

I HEREBY CERTIFY that upon approval of the foregoing BILL by the Mayor of the County of Maui, the said BILL was designated as ORDINANCE NO. 5561 of the County of Maui, State of Hawaii.

  
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 MOANA M. LUTEY, COUNTY CLERK  
 County of Maui

Passed First Reading on September 15, 2023  
Effective date of Ordinance October 9, 2023

I HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. 5561, the original of which is on file in the Office of the County Clerk, County of Maui, State of Hawaii.

Dated at Wailuku, Hawaii, on

\_\_\_\_\_  
County Clerk, County of Maui

RECORDED  
 2023 OCT 10 AM 8:16  
 COUNTY CLERK