

COUNTY OF MAUI - REAL PROPERTY TAX

EXEMPTION DEADLINE NOTICE

Maui County real property owners are reminded that the deadline for filing claims for real property tax exemptions for the 2010-2011 tax year is Thursday, December 31, 2009 (no exceptions).

Property owners are also reminded that in order to qualify for the exemption, the document by which their interest in the property was acquired (deed, lease, assignment of lease, agreement of sale, etc.) must be recorded on or before December 31, 2009 with the State of Hawaii, Bureau of Conveyances.

Property owners affected by these deadlines include individuals claiming the basic home exemption (currently at \$300,000); charitable organizations using their property exclusively for non-profit purposes; public utility companies; low/moderate income housing; disabled veterans; Hansen's disease sufferers; those who are blind, deaf or totally disabled; child care providers; taro farmers; and deployed active-duty military personnel and circuit breaker tax credit applications.

Please note that a new claim does not have to be filed for property that already has an exemption if the conditions under which the exemption was granted have not changed. **Exemptions for child care providers, low/moderate income housing, public utility companies, taro farming and circuit breaker, however, must be filed annually** on or before December 31st of the preceding tax year.

For deployed active-duty military personnel a claim for exemption must be filed on or before June 30th of the tax year for which such exemption is claimed. Proof of deployment is required.

A property owner who is currently receiving an exemption has the legal duty of reporting any change in the status of his ownership or use - sale of home, rental of premises, etc- within thirty days after the change. Failure to submit such a report shall be cause for disqualification and penalty.

In filing a home exemption claim, it is recommended that all owners of record occupying the property sign the claim for exemption; this will help insure the continuity of the exemption. To facilitate the filing process, the claimant should have the tax map key number of the property for which the exemption is being claimed.

Applications that fail to meet the December 31st deadline will be processed for the 2011-2012 tax year.

For additional information, call 270-7297. Forms are available on our website at www.mauipropertytax.com. Molokai residents call 1-800-272-0117 and ask for extension 7297. Lanai residents call 1-800-272-0125 and ask for extension 7297.