



County of Maui - Department of Finance  
 Real Property Tax Division  
 Service Center, Suite A16  
 70 E. Kaahumanu Avenue, Kahului, HI 96732  
 (808) 270-7697 Fax (808) 270-7884

## IMPORTANT TAX NOTICE ATTENTION SUBDIVIDERS OF AGRICULTURAL LANDS!

Maui County Code Section 3.48.325 provides that lands located in an agricultural district and assessed by the Real Property Tax Division, according to their agricultural use value, will be subject to deferred taxes and penalties under the following condition:

- If land is **subdivided** into parcels of **five acres or less**

The deferred or rollback tax, including a ten percent per year penalty, shall be retroactive to the date the land was assessed at its agricultural use, but not to exceed ten years.

You are required to:

- Discuss this matter with the tax assessor at the number above.
- Attach preliminary approved subdivision map this application form.  
 Subdivision map must include stamp indicating subdivision file number.

Tax Map Key Number					Subdivision File #
Zone	Section	Plat	Parcel	HPR	

### FOR OFFICIAL USE

Check One:

- This parcel will not be subject to deferred taxes and penalties.
- This parcel will be subject to deferred taxes and penalties.

Remarks: \_\_\_\_\_

\_\_\_\_\_

A Tax Clearance Certificate for subdividers will be issued upon payment of any deferred or rollback taxes. This signed Tax notice must be completed and returned to the Development Services Administration.

\_\_\_\_\_  
 Owner/Agent's Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Assessor's Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Phone