

"TITLE MC-05

DEPARTMENT OF FINANCE

SUBTITLE 02

REAL PROPERTY TAX DIVISION

CHAPTER 205

RULES RELATING TO THE ASSESSMENT OF TIME SHARE UNITS

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SUBCHAPTER 1

GENERAL PROVISIONS

§05-205-1 Purpose. The purpose of this chapter is to establish procedures of the department of finance, County of Maui, relating to sections 3.48.130 and 3.48.190, Maui County Code, as they pertain to the assessment of real property subject to a time share plan as defined in section 514E-1, Hawaii Revised Statutes. [Eff 12/3/99] (Auth: MCC §3.48.010.K)(Imp: MCC §§3.48.130, 3.48.190)

§05-205-2 Definitions. For purposes of this chapter, unless the context otherwise requires:

"Director" means the director of finance of the County of Maui, or the director's designated representative.

"Division" means the real property tax division, department of finance, County of Maui.

"Plan manager" means a person who undertakes the duties, responsibilities, and obligations of managing a time share plan, as provided by section 514E-1, Hawaii Revised Statutes.

"Real property assessment notice list" means the list prepared and maintained by the division listing, among other things, the names and addresses of those assessed.

"Time share plan" means any plan or program, including any time share ownership plan or time share use plan, in which the use, occupancy, or possession of one or more time share units circulates among various persons for less than a sixty-day period in any year, for any occupant, as provided by section 514E-1, Hawaii Revised Statutes.

"Time share unit" means the actual and promised accommodations, and related facilities, which are the subject of a time share plan, as provided by section 514E-1, Hawaii Revised Statutes. [Eff 12/3/99] (Auth: MCC §3.48.010.K)(Imp: HRS §514E-1)

SUBCHAPTER 2

PROCEDURES

§05-205-3 Assessment of time share units. The following procedures shall apply in assessing time share units under sections 3.48.130 and 3.48.190, Maui County Code:

(a) Each year, on or before December 31, the division shall obtain from the department of commerce and consumer affairs ("DCCA") the names and principal office addresses of time share plan managers currently registered with the DCCA.

(b) The division shall, using the information obtained from the DCCA, annually update its files pertaining to time share units.

(c) The division shall include the names and principal office addresses of time share plan managers in the real property assessment notice list.

(d) The division shall address annual notices of property assessment and real property tax bills pertaining to time share units to the time share plan manager at the plan manager's principal office address as set forth in the real property assessment notice list.

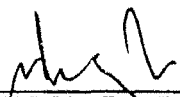
(e) The plan manager of a time share unit shall notify the director, in writing, of any material change in information related to the name or principal office address of the plan manager. Such notification shall be delivered no later than thirty days after occurrence of the change. [Eff 12/3/99] (Auth: MCC §3.48.010.K) (Imp: MCC §§3.48.130, 3.48.190)

§05-205-4 Severability. If any portion of the foregoing rules or the applicability thereof to any person, property, or circumstances is held invalid for any reason, such invalidity shall not affect other provisions or applications which can be given effect without the invalid provision or application, and to this end these rules are declared to be severable." [Eff 12/3/99] (Auth: MCC §3.48.010.K) (Imp: MCC §§3.48.130, 3.48.190)

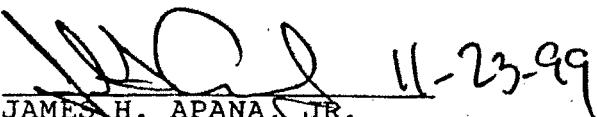
ADOPTED this 12th day of November, 1999,
at Wailuku, Maui, Hawaii.

Chapter 205, Rules Relating to the Assessment of
Time Share Units, shall take effect ten days after filing
with the Office of the County Clerk.

DEPARTMENT OF FINANCE



WESLEY P. LO
Director of Finance

 11-23-99

JAMES H. APANA, JR.
Mayor, County of Maui

Approved this 23 day of
NOV., 1999

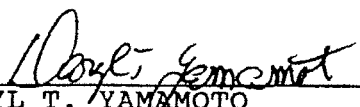
APPROVED AS TO FORM AND LEGALITY:



BRIAN T. MOTO
Deputy Corporation Counsel
County of Maui

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Received this 23rd day of
November, 1999.



DARYL T. YAMAMOTO
County Clerk

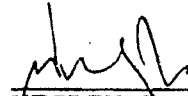
DEPARTMENT OF FINANCE .

I, WESLEY P. LO, Director of Finance, County of Maui, do hereby certify:

1. That the foregoing is a full, true, and correct copy of Chapter 205, Rules Relating to the Assessment of Time Share Units, drafted in Ramseyer format, pursuant to the requirements of Section 91-4.1, Hawaii Revised Statutes, which were adopted by the Department of Finance on the 12th day of November, 1999, following a public hearing that closed on October 29, 1999; and

2. That the notice of public hearing on the foregoing Rules was published in Hawaii State & County Public Notices on the 20th day of September, 1999.

COUNTY OF MAUI



WESLEY P. LO
Director of Finance