



COUNTY OF MAUI
DEPARTMENT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION
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FACT SHEET - REAL PROPERTY TAXES ON NEW & DROPPED TMK/CPR'S

Please be aware that the real property tax billing cycle runs on a fiscal year. The tax year begins July 1 and extends through June 30. How this applies to new or dropped TMK's & CPR's is as follows:

NEW Subdivision Lots or Condominium units CREATED in 2018 –

The master (parent) parcel for subdivision or condominium is assessed as of January 1, 2018. Therefore fiscal year 2018-19 real property taxes for the master parcel are due on August 20, 2018 and February 20th 2019. The new subdivided lots and CPR units will be assessed as of January 1, 2019 and real property taxes will be due in August 2019 and February 2020.

Lots or Condominium Units DROPPED in 2018 - Any lot(s) or unit(s) that are dropped during 2018 by consolidation, condominium cancellation (or any other reason) are assessed as of January 1, 2018. Therefore fiscal year 2018-19 real property taxes for the dropped parcels are due on August 20, 2018 and February 20, 2019. The newly created master (parent) parcel will be assessed as of January 1, 2019 and real property taxes will be due in August 2019 and February 2020.