

Long-Term Rental Exemption

Do you meet the requirements?



1. Long Term Contract /Lease

- On January 1, 2022, lodging or dwelling units occupied by long-term tenants for periods of twelve consecutive months or more to the same tenant may be granted a long-term rental exemption. Six-month and month-to-month leases do not qualify.



2. Eligibility & Exemption Amount

- Properties that are renting long-term and do not have a home exemption will be eligible for a \$200,000 long-term rental exemption and will be classified Long-term rental.
- Long-term rental exemptions may be allowed on more than one home if located on different parcels.
- Properties that have a home exemption and qualify for a long-term rental exemption will be eligible for an additional \$100,000 exemption and will be classified Owner-occupied.



3. Requirements

- Completed Long-term Rental Exemption Application form
- Copy of valid signed lease agreement



4. How to apply

1. Go to www.mauipropertytax.com
2. Click on the forms tab and fill out the Long-term Rental Exemption Application form.
3. Include copy of valid signed lease agreement and send to:

County of Maui
Department of Finance
Real Property Assessment Division
110 'Ala'ihi Street, Suite 110
Kahului, HI 96732-3562

DEADLINE FOR FILING: DECEMBER 31, 2021

QUESTIONS? CALL (808) 270-7871 OR EMAIL US AT: rpa@co.maui.hi.us