

# 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.
- Pursuant to Ordinance No. 5159, Bill No. 129 (2020) amending Section 3.48.305, Maui County Code, effective **January 1, 2022**.



### 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.
- Upon qualification, the exemption and classification will be applied to the 2022 assessment.



### 3. Requirements

- Completed [Long-term Rental Exemption Application](#) form.  
**DEADLINE: December 31, 2021**
- Copy of valid signed lease agreement



### 4. How to apply

1. Go to [www.mauipropertytax.com](http://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](mailto:rpa@co.maui.hi.us)**