



County of Maui – Department of Finance  
**REAL PROPERTY ASSESSMENT DIVISION**  
 110 'Ala'ihī Street, Suite 110, Kahului HI 96732  
 (808) 270-7297 Fax (808) 270-7884  
 RPA@co.maui.hi.us www.mauipropertytax.com

**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 Assessment Division, according to their agricultural use value, will be subject to deferred or rollback 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.

TMK: \_\_\_\_\_ SUBDIVISION FILE NO. \_\_\_\_\_

| FOR OFFICIAL USE             |   |
|------------------------------|---|
| Check One:                   | <p style="margin-left: 40px;">This parcel will not be subject to deferred taxes and penalties</p> <p style="margin-left: 40px;">This parcel will be subject to deferred taxes and penalties</p> <p style="margin-left: 40px;">This parcel will not be subject to rollback taxes</p> <p style="margin-left: 40px;">This parcel will be subject to rollback taxes</p> |
| Collections Signature: _____ | Date: _____   |
| Appraiser's Signature: _____ | Date: _____   |

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 (DSA).

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

\_\_\_\_\_  
 Print Name Phone No.