CHECK FOR DEFERRED OR ROLLBACK TAXES

This form is no longer necessary because the information can be retrieved by the public via the www.mauipropertytax.com website.

1. 1990-91 Deferred taxes and dedications are shown in the Parcel Information section at www.mauipropertytax.com.

![Parcel Information Screenshot](image)

1990-91 deferred taxes can be paid off at any time, but are **due upon sale**.

Residential dedications have rollback/deferred taxes and penalty **due upon sale**. The dedication should be recorded and show on the title search. Residential dedications automatically renew for 10 year periods, if the dedication is not cancelled pursuant to Maui County Code 3.48.365.

Agricultural, Golf Course and Historic Residential dedications should be recorded and show on the title search. These dedications do not terminate upon title transfer. These dedications run with the land, automatically renew and can be canceled with the Real Property Assessment Division. Cancellation or violation of these dedications may result in deferred taxes and penalty pursuant to Maui County Code 3.48.350 for Agricultural Dedications; Maui County Code 3.48.355 for Golf Course Dedications; or Maui County Code 3.48.553 for Historic Residential Dedications.
2. Rollback taxes are shown at [www.mauipropertytax.com](http://www.mauipropertytax.com) in the Historical Tax Information section.

![Historical Tax Information]

3. Ag use assessments for the past ten years are shown at [www.mauipropertytax.com](http://www.mauipropertytax.com) under Assessment Information. To show 10 years of values, click the Show Historical Assessments link.

![Assessment Information]

If there is a value other than $0 under Agricultural Land Value then the parcel is receiving an agricultural use assessment. If in the future, the terms of the agricultural use assessment are violated the parcel may be subject to rollback/deferred taxes and penalty.

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