



County of Maui – Department of Finance
Real Property Assessment Division
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www.mauipropertytax.com

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.

The screenshot shows the Maui County website interface. The top navigation bar includes 'Layers', 'Report', 'Map', 'Search', 'Sales Search', 'Sales List', 'Results', 'Sales Results', 'Home', and 'More'. The main content area is titled 'Parcel Information' and contains the following data:

Parcel Number	
Location Address	
Neighborhood Code	2436-5
Legal Information	
Land Area	0.557 Acres
Parcel Note	Fiscal Year 1990-91 Deferred Tax \$156.23

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 in the Historical Tax Information section.

Historical Tax Information

Columns

Year	Tax	Payments and Credits	Penalty	Interest	Other	Amount Due
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3. Ag use assessments for the past ten years are shown at www.mauipropertytax.com under Assessment Information. To show 10 years of values, click the Show Historical Assessments link.

Assessment Information

Hide Historical Assessments

Columns

Year	Tax Class	Market Land Value	Agricultural Land Value	Assessed Land	Building Value	Total Assessed Value	Total Exemption Value	Total Net Taxable Value
2019	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2018	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2017	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2016	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2015	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2014	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2013	CONSERVATION	\$618,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2012	CONSERVATION	\$824,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2011	CONSERVATION	\$1,648,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200
2010	CONSERVATION	\$1,648,000	\$3,200	\$3,200	\$0	\$3,200	\$0	\$3,200

Agricultural Assessment Information

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Acres	Description	Assessed Value
41.2	PASTUR	\$3,214

This parcel has land in agricultural usage and therefore agricultural usage assessments have been made.

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.