



County of Maui – Department of Finance
Real Property Assessment Division
70 E. Kaahumanu Avenue Suite A16
Kahului, HI 96732 (808) 270-7297
www.mauipropertytax.com

REQUEST FOR NOTICE OF DEFERRED OR ROLLBACK TAXES - **RETIRED**

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

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

The screenshot shows a Mozilla Firefox browser window displaying the Maui Real Property Tax Division website. The page title is "REAL PROPERTY TAX DIVISION". The browser address bar shows "http://qpublic7.qp...p?KEY=" followed by a search box. The website has a navigation menu with links: "Recent Sales in Neighborhood", "Recent Sales in Area", "Previous Parcel", "Next Parcel", "Return to Main Search Page", and "Maui Home". Below the navigation is a section titled "Owner and Parcel Information" with a table of details:

Owner and Parcel Information	
Owner Name	Fee Owner
Today's Date	June 6, 2013
Mailing Address	Parcel Number
Location Address	
Property Type	HOMEOWNER
Parcel Map	Show Parcel Map
Neighborhood Code	2664-1
Land Area	1.059 Acres
Legal Information	Parcel Note
	Fiscal Year 1990-91 Deferred Tax \$2244.16

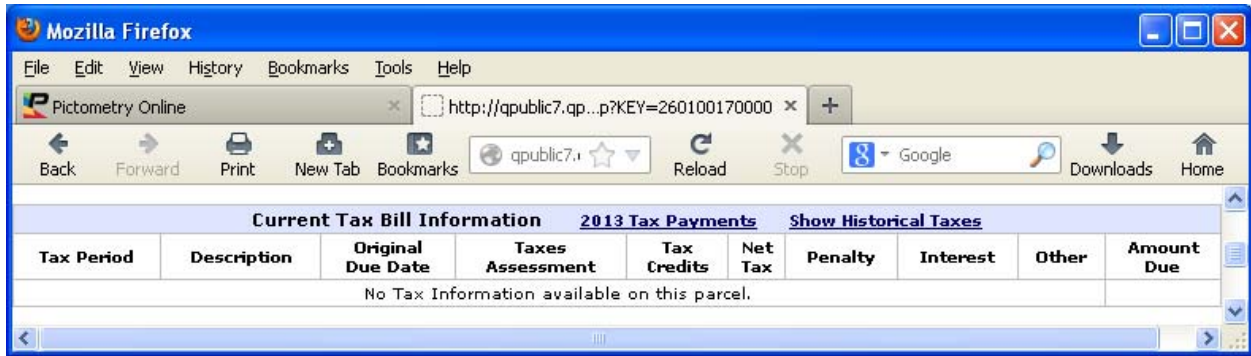
At the bottom of the table, there is a button labeled "Generate Owner List By Radius". The "Parcel Note" row is circled in red in the original image.

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

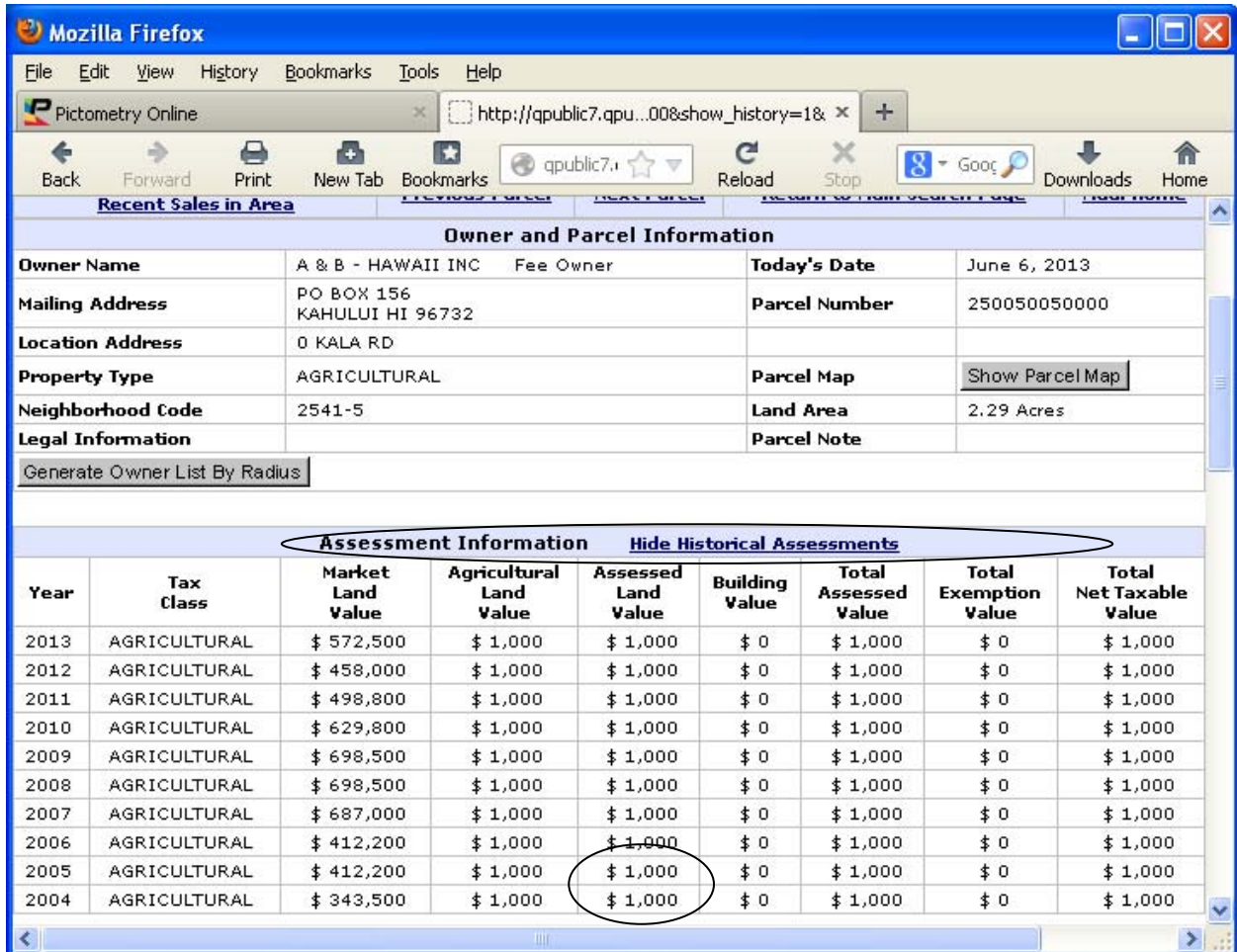
Residential dedications have rollback/deferred taxes and penalty **due upon sale**. The dedication should be recorded and show on the title search. Residential dedications automatically renew for 10 year periods, if the dedication is not cancelled pursuant to Maui County Code 3.48.365.

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 in the Current Tax Bill Information.



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.



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.

NOTE: If a parcel is in the middle of a subdivision or condominium conversion and parcels/units are being sold, it is always a good idea to call our office and speak to an appraiser. More than likely taxes will need to be prorated so that the parcel assigned the mother tax map key does not have to pay all taxes owing. This would be a time when you need to ask the appraiser if there will be agricultural use roll back taxes in the immediate future. For condominiums, taxes on the master parcel need to be paid in full.