



COUNTY OF MAUI
DEPARTMENT OF FINANCE
REAL PROPERTY
ASSESSMENT DIVISION
110 'ALA'IHI ST UNIT 110
KAHULUI HI 96732-3562

COUNTY OF MAUI
DEPARTMENT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION
Assessment: (808) 270-7297 | Fax: (808) 270-7884 www.mauipropertytax.com

NOTICE OF REAL PROPERTY ASSESSMENT - JANUARY 1, 2023
for real property taxes due July 1, 2023 through June 30, 2024
THIS IS NOT A BILL

TAX MAP KEY: 4-6-003-021-0000

046211
MILLIKIN, DUDLEY L III
PO BOX 406
WESTPORT POINT MA 02791-0406

**ADDITIONAL
INFORMATION ON REVERSE**



Classification: NON-OWNER-OCCUPIED	Land Area: 11,772 Square Feet
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	ASSESSMENT	EXEMPTION	NET TAXABLE VALUE	SITUS:
LAND	3,379,700	0	3,379,700	271 FRONT ST
BUILDING	153,700	0	153,700	
TOTAL	3,533,400	0	3,533,400	

Special assessment:

Assessments were derived using comparable sales that recorded up to June 30, 2022. The assessed values represent 100% of the full, unencumbered fee simple market value. The Assessor uses acceptable mass appraisal methods and standards. A separate notice of assessment will be sent for each land class.

EXEMPTION INFORMATION:

IMPORTANT EXEMPTION NOTES: Each property owner who has been allowed an exemption has the duty to report to the Assessor within 30 days after ceasing to qualify for the exemption. Failure to make a report within the time required is a civil penalty plus the difference in taxes due.

FEE OWNERS:

MILLIKIN, DUDLEY L III/DORA ATWATER

LESSEES/ASSIGNEES:

Important information regarding real property assessments:

ASSESSMENTS: The County of Maui reassesses all real property annually. 2023 mass appraisal market values were derived using recent, similar sales which recorded before July 1, 2022. The total gross assessed market value of all real property in the county increased this past year due to high demand for County of Maui property. To view recent sales in your area, go to www.mauipropertytax.com, search records and enter your parcel number (tax map key). Next, scroll to the bottom of the page and select the "Sales by Neighborhood" link. Using this tool, you can review recent sales in your area.

APPEALS: The assessment covers the value, exemption, and classification of all taxable real property. Any taxpayer, who may deem themselves aggrieved by an assessment or refusal to allow an exemption, may file an appeal to the Board of Review. The deadline to appeal is April 10, 2023. The filing fee is \$75.00. Online filing through the forms link at www.mauipropertytax.com is highly encouraged.

LONG-TERM RENTAL EXEMPTION FOR 2024 ASSESSMENT YEAR: Real property occupied as a long-term rental under a signed contract to lease for twelve consecutive months or more on January 1, 2024 may qualify for an exemption up to \$200,000. The filing deadline for the exemption is December 31, 2023.

HOME EXEMPTION FOR THE 2024 ASSESSMENT YEAR: To offset increasing assessments, the Maui County Council passed an ordinance to increase the home exemption from \$200,000 to \$300,000 for the 2023 assessment year. To qualify for the home exemption, the property must be occupied as a principal home as of January 1, 2024. Applicants must file an income tax return as a resident of the State of Hawaii with a reported address in the County prior to January 1, 2023. The filing deadline for the exemption is December 31, 2023. Online filing through the forms link at www.mauipropertytax.com is highly encouraged.

MAILING ADDRESS CHANGE: If your mailing address has changed, please file a change of address using the online filing option found in the forms link at www.mauipropertytax.com.

LEARN MORE ABOUT REAL PROPERTY ASSESSMENTS ONLINE: Applications, forms, general information, and detailed assessment information, including agricultural use values, multiple owners, building descriptions, sales and Geographic Information System (GIS) parcel maps can be found at www.mauipropertytax.com.

Important Dates — Set by Maui County Code Chapter 3.48

December 31	Deadline for filing exemption claims, agricultural use forms, and ownership documents for the upcoming tax year.
January 1	Assessed values, exemptions, and tax rate classifications set
March 15	Assessment notices delivered
April 9	Appeal deadline
June 20	Tax rates set by County Council
July 1	Fiscal/tax year begins
July 20	First half year tax bills mailed
August 20	First half year tax payments due
September 1	Deadline for filing agricultural dedication petitions
January 20	Second half year tax bills mailed
February 20	Second half year payments due