



Do you qualify for the Real Property Long-term Rental Exemption?

Dwelling units occupied as a long-term rental by a natural person with no other place of residence, and under signed contract to lease for twelve (12) consecutive months or more as of January 1, may be eligible for an exemption of up to \$200,000.

Deadline to file: December 31st

**AFTER THE INITIAL YEAR OF THE EXEMPTION,
NO EXEMPTION WILL BE ALLOWED UNLESS
THE LEASE TERMINATES AFTER SEPTEMBER 30
OF ANY LATER ASSESSMENT YEAR.**

****YOU MUST REAPPLY****



COUNTY OF MAUI DEPT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION
110 'ALA'IHI STREET, SUITE 110

KAHULUI, HI 96732-3562

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Phone: (808) 270-7295



QUALIFICATIONS:

- ♦ You must apply on or before the December 31st deadline. The application can be found at www.mauipropertytax.com under *Forms*.
- ♦ You must have a signed contract to lease for 12 consecutive months or longer to the same tenant.
- ♦ Property taxes cannot be delinquent for more than a year.
- ♦ If there is a home exemption on the property, you may qualify for a long-term rental exemption of \$100,000.
- ♦ More than one long-term rental exemption will only be allowed if they are on separate parcels.
- ♦ Any portion of the property used for commercial purposes will not qualify for the exemption.
- ♦ Lessees with an ownership interest in the property do not qualify for the exemption.

