County of Maui – Department of Finance
REAL PROPERTY ASSESSMENT DIVISION
Service Center, Suite A16
70 E. Kaahumanu Avenue, Kahului, HI 96732
(808) 270-7297 Fax (808) 270-7884

TAX MAP KEY				
ZONE	SECTION	PLAT	PARCEL	CPR

CONDOMINIUM USE DECLARATION FORM

CONDO NAME	UNIT NO.

Section 3.48.305 of the Maui County Code (MCC) pertaining to real property tax valuation and classification of land states that when property is subdivided into condominium units, each unit shall be classified for tax purposes as Apartment, Commercial, Homeowner, Hotel/Resort or Timeshare based upon its actual use. For the assessor to comply with this mandate, it is necessary to make a determination as to the actual use of a condominium unit. The following definitions, as defined by law, will be used to make those determinations:

☐ APARTMENT: Occupancy by owner who has not been granted a home exemption or occupancy by lessee for periods of six consecutive months or longer. For example:
- Unit is rented for six consecutive months or longer.
- Owners' part time residence and not rented.

☐ COMMERCIAL: Occupancy by owner or lessee for business or mercantile activities. For example:
- Retail, restaurant, office, warehouse.

Permitted short-term rental homes.

☐ HOTEL/RESORT: Occupancy by transient tenants for periods of less than six consecutive months. For example:
- Rented for periods of 1 day to less than six consecutive months.
- Owners' part time residence and also rented.
- Units advertised for rent for periods of less than six consecutive months.

☐ TIME SHARE: Subject to a time share plan as defined in HRS section 514E-1.

☐ I have applied for a homeowner exemption. **CHECKING THIS OPTION IS NOT AN APPLICATION FOR A HOMEOWNER EXEMPTION.** A Claim for Homeowner Exemption form must be filed with the Real Property Assessment Division.

Please check the appropriate line(s) that describe your unit's actual use. If during the course of any assessment year, the actual use of a unit entails more than one classification, the unit shall be reclassified and adjusted to taxes at the use with the highest applicable tax rate for that applicable tax year. **If this condominium is your primary residence, please contact our office as you may be eligible for the homeowner exemption and tax relief credits.** Condominium units shall be classified according to the best information available as of December 31 of the preceding tax year. An owner who does not file the return or fails to respond to this inquiry shall be classified at the highest tax classification allowed for the unit and shall be assessed penalties in accordance with section 3.48.105 of the MCC. **A penalty of up to twenty-five percent may be added to the amount of the taxes due on this property if the owner refuses or neglects to make this return or refuses or neglects to authenticate the accuracy of this return.** Owner(s) shall be responsible to report any change in the attested actual use of the unit within thirty days of such change. **Please return this form to the Real Property Assessment Division at the address or fax number printed at the top of this form by December 31 to be effective for the following assessment year.**

To ensure your application is received, ***we recommend mailing this application via certified mail*** *with return receipt requested* ***along with a self-addressed stamped envelope for the return of a copy of your processed application for your records.*** One application per envelope.

If you have any questions, feel free to contact the Real Property Assessment Division at (808) 270-7297.

I, _____, affirm that the above are true and accurate.
Print Name

_____ _____ _____ _____
Signature Date Title (Owner or Agent) Phone Number