

## **Maui County's Timeshare Real Property Appraisal, Assessment, Tax, and Ten Year Litigation History (2013-2024)**

### **Description:**

The form of interval ownership in real property subject to timeshare plans has historically presented unique circumstances and challenges to Maui County's Real Property Assessment Division in the appraisal, assessment, and administration of property tax appeals. This presentation will examine Maui County's assessments of three condominium timeshare resorts, the tax appeals filed by the timeshare associations, and the ten (10) year history of litigation in Hawai'i's Circuit Court and Tax Appeal Court, that culminated this year in a final decision from the Supreme Court of Hawai'i in Maui County's favor.

The topics covered will include: 1) The condominiumization of land and buildings subject to a statutory timeshare plan, 2) Maui County's Real Property Assessment Division's mass appraisal and assessment of the multi-story buildings and multi-unit condominium parcels, 3) The timeshare associations' tax appeals filed with Maui County's Board of Review, 4) Maui County's procedure for retroactive assessments of omitted property, 5) The exclusive subject matter jurisdiction of Hawai'i's Tax Appeal Court, 6) The constitutional authority of Hawai'i's several municipalities over the real property tax function, and 7) The timeshare associations' challenges to the constitutionality and legality of Maui County's classification and assignment of real property for purposes of assessment and taxation.

### **Bios:**

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Mr. Bilberry has practiced law in Hawai'i for 25 years, from 1999 through 2014 on Oahu in the private sector, and from 2014 to the present with Maui County's Department of the Corporation Counsel. Mr. Bilberry's areas of practice in the private sector were construction and commercial litigation, tort defense, contract disputes, and professional liability. In the past decade with Maui County Mr. Bilberry has practiced in the areas of land use, real property tax, and environmental law, not exclusively, has tried several land uses cases on behalf of Maui County in state and federal court, handled several appeals before the Supreme Court of Hawai'i, and before the federal Ninth Circuit Court of Appeals.

When not involved in legal matters, Mr. Bilberry is an avid open water swimmer, surfing enthusiast, paddle boarder, and musician.

Marcy Martin, AAS

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Marcy Martin, AAS has served as the Director of Finance for the County of Maui since July 2024. From 2019 through 2024, Marcy served as the Real Property Tax Administrator for the County of Maui. Marcy has been a licensed appraiser in the State of Hawaii since 1992. She has 25 years of assessment experience and 9 years of private appraisal experience, all in the County of Maui. Marcy received her Assessment Administration Specialist (AAS) designation from the International Association of Assessing Officers (IAAO) in 2013. The County of Maui Real Property Assessment Division received the Certificate of Excellence in Assessment Administration (CEAA) from the IAAO in 2018 and recertified in 2024. Marcy was a member of the IAAO Board of Directors from 2021-2023 representing region 1.