
Law Office of
PAUL L. HORIKAWA

2233 Vineyard Street, Suite E
Wailuku, Hawaii 96793

Telephone No. (808) 244-4671 Facsimile No. (808) 249-0124

May 11, 2015

VIA REGULAR MAIL AND CERTIFIED MAIL

Mr. Kirk P. Giordano
2318 Eagle Avenue
Alameda, California 94501

Re: **Notice of Redemption**
Lot 49, Makawao Ranch Acres, Unit 1
Tax Map Key No. (2) 2-4-021-007

Dear Mr. Giordano:

The undersigned represents Julia Keikioewa Martin. By Tax Deed July 7, 2014, recorded in the Bureau of Conveyances of the State of Hawaii as Document No. A-53170717, hereafter referred to as the "Tax Deed", you acquired an interest in the parcel of land described as Lot 49 of the "Makawao Ranch Acres, Unit 1", and identified as Tax Map Key No. (2) 2-4-021-007, hereafter referred to as the "Property". Hawaii law relating to tax sales provides in part as follows:

The tax collector or the tax collector's assistant shall, on payment of the purchase price, make, execute and deliver all proper conveyances necessary in the premises and the delivery of the conveyances shall vest in the purchaser the title to the property sold; provided that the deed to the premises shall be recorded within sixty days after the sale; provided further that the taxpayer may redeem the property sold by payment to the purchaser at the sale within one year from the date thereof, or if the deed shall not have been recorded within sixty days after the sale, then within one year from the date of recording of the deed, of the amount paid by the purchaser, together with all costs and expenses which the purchaser was required to pay, including the fee for recording the deed, and in addition thereto, interest on such amount at the rate of twelve percent per year, but in a case of redemption more than one year after the date of sale by reason of extension of the redemption period on account of late recording the tax deed, interest shall not be added for the extended redemption period. Hawaii Revised Statutes, Section 246-60.

The provisions of the Maui County Code pertaining to Real Property Taxes provides in part as follows:

Mr. Kirk Giordano
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The director or his subordinate shall, on payment of the purchase price, make, execute and deliver all proper conveyances necessary in the premises and the delivery of the conveyances shall vest in the purchaser the title to the property sold; provided, that the deed to the premises shall be recorded within sixty days after the sale; provided further, that for any foreclosure without suit pursuant to section 3.48.250, the tax pay may redeem the property sold by payment to the purchaser at the sale, within one year from the date thereof, or if the deed shall not have been recorded within sixty days after the sale, then within one year from the date of recording of the deed, of the amount paid by the purchaser, together with all costs and expenses which the purchaser was required to pay, including the fee for recording the deed, and in addition thereto, interest of such amount at the rate of twelve percent per year, but in a case of redemption more than one year after the date of sale by reason of extension of the redemption period on account of late recording of the tax deed, interest shall not be added for the extended redemption period. Maui County Code, Section 3.48.270.

In Serion v. Thornton, 104 Haw. 79 (2004), the Hawaii Intermediate Court of Appeals stated that the redemption provision regarding tax sales must be liberally construed in favor of the taxpayer.

Moreover, the Hawaii Supreme Court has instructed that tax sale redemption statutes "should be liberally construed in the taxpayer's favor because it is the policy of this State to give every taxpayer every reasonable opportunity to redeem his [or her] property. Hawaiian Ocean View Estates v. Yates, 58 Haw. 43, 48-49, 564 P.2d 438,440 (1977) (Citation omitted).

The Tax Deed states that the Maui County Director of Finance conducted a public auction of the Property on May 20, 2014. The Tax Deed also states that you paid the sum of \$33,073.92 for real property taxes, penalties, interest, costs, expenses, charges due or incurred to sell the Property. We are in receipt of the Statement of Tax Sale Account in which the County of Maui states that it received the sum of \$64,000.00 from the sale of the Property and that it is holding the surplus amount of \$30,916.08.


An escrow account has been established to reconvey the property to my client. The appropriate funds will be delivered to Escrow to reimburse you for real property taxes, interests, expenses and charges that were incurred to purchase the property from the County of Maui. Any sum in excess of actual costs will be reimbursed to my client.

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My clients hopes that you cooperate with her in this matter. My client will assume that you will refuse to reconvey title to Ms. Martin if we do not hear from you within ten (10) days of the date of this letter.

Very truly yours,



PAUL L. HORIKAWA

cc: Julia Keikioewa Martin

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May 20, 2015

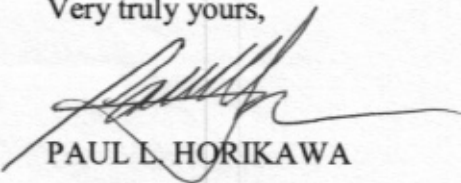
Mr. Kirk P. Giordano
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Re: **Lot 49, Makawao Ranch Acres, Unit 1**
Tax Map Key No. (2) 2-4-021-007

Dear Mr. Giordano:

Reference my letter to you dated May 11, 2015. Julia Keikioewa Martin advised me that she will not be redeeming the above-referenced property. To this extent, Ms. Martin hereby cancels the Notice of Redemption that is set forth in the referenced letter. Ms. Martin apologizes for any inconvenience from the letter dated May 11, 2015.

Very truly yours,



PAUL L. HORIKAWA

cc: Julia Keikioewa Martin
Rana Nuesca