



WHALER AMENITIES FEE

The Whaler Association of Apartment Owners (AOAO) Board of Directors approved a daily Fee beginning April 1, 2015, to be applied to the resort-related operational costs of The Whaler.

Whaler Owners have invested in providing new and upgraded amenities at The Whaler. The amenities fee assists with covering the costs of amenities including: HD cable, digital video recorders, high speed internet, Wi-Fi service at the pool, spa, fitness center and lobby, tennis rackets and balls, increased security, shopping carts, beach chairs, pool towels, washer and dryer on each floor, food for feeding fish at the koi pond, front desk services, valet parking during peak season, dry cleaning pick-up and delivery, and computer kiosks in the lobby for internet access and printing boarding passes.

The Amenities Fee effective April 1, 2019, was \$25/day plus general excise tax (GET) and State and Maui County transient accommodation tax (TAT + MC TAT). The amenities fee below reflects a one dollar increase beginning April 1, 2023, two dollars increase on April 1, 2024, and two dollars increase on April 1, 2025.

Amenities Fee	\$26.00
GET 4.166%	1.08
TAT 10.25%	2.67
MC TAT 3%	<u>0.78</u>
Total	\$30.53/day effective April 1, 2023

Parking - If Owners or Guests have more than one car per unit, one car will receive a parking pass for garage parking and the other cars will receive a parking pass for the overflow parking lot at the entrance to the property.

The Amenities Fee is applicable to all registered Guests, with or without a vehicle. The Front Desk will collect the Amenities Fee upon the Guests' departure. All Owners must inform all Guests about the Amenities Fee.

The Amenities Fee shall not be charged to Owners or Related Owners as shown below.

The AOAO has clarified exemptions as follows:

The AOAO indicates for the purpose of being exempted from payment of a Amenities Fee, the term **"Owners" shall mean** a) each natural person that holds legal title to a Whaler unit; b) each officer, director or shareholder of a corporation that holds legal title to a Whaler unit; c) each partner of a general partnership that holds legal title to a Whaler unit; d) each general partner of a limited partnership that holds legal title to a Whaler unit; e) each member of a limited liability company that holds legal title to a Whaler unit; f) each trustee of a Trust that holds legal title to a Whaler unit;

The following related person(s) (“Related Owner(s)”) shall be included in the term Owner for purposes of being exempted from the payment of a daily Amenities Fee while occupying any unit at the Whaler: (1) parents and stepparents; (2) natural, adopted and stepchildren; (3) spouses and spouses of children; (4) partner in a civil union; and (5) grandchildren; and spouses of grandchildren.

If an Owner or Related Owner is occupying more than one Whaler unit at the same time, only one of those units being occupied shall be exempted from payment of the Amenities Fee. If an Owner owns more than one unit, they will be exempted from the Amenities fee per unit they own.

Your conveyance document (title) recorded with the State reflects the owner of record. If ownership is in the name of a trust, corporation, general partnership, limited partnership, the names of all trustees, officers, directors, shareholders, and partners are not included on the conveyance document. The Whaler TIO Association (TIOA) records reflect only the names shown on the recorded conveyance document.

With occupancy information required at least 14 days in advance, TIOA Owners are required to note:

- a. relationship to Owner; or*
- b. capacity as trustee, officer, director, shareholder, or partner if the names do not appear on the recorded title.*

An affidavit from the Owner(s) shown on the conveyance document and noting the capacity of the occupant will satisfy the requirement for an exemption. Please be prepared with documentation for review by the front desk staff at the time of registration if individuals are not named on the recorded conveyance document.

- 1. The term “Owner” shall include a Time Interval Owner.**
- 2. Each “Owner and Related Owner” shall be exempted from payment of the Amenities Fee when they occupy an apartment at The Whaler regardless of whether they occupy the apartment to which they hold title, or in the case of a Time Interval Owner, regardless of whether they occupy the apartment to which they hold title or whether they occupy an apartment during a time period which is not the time interval period for which they hold title.**
- 3. If Owners or Related Owners occupy more than one apartment at The Whaler at the same time, only one exemption to the Amenities Fee will apply per unit owned.**

Examples:

A Whaler Time Interval Owner or Related Owner occupies in a unit other than the apartment(s)-interval(s) owned, they are exempt from paying the amenities fee.

- TIO Owner or Related Owner occupies another TIOA apartment OR a non-TIOA apartment at another time of the year than the time they hold title, the TIO Owner does not pay the amenities fee.
- If the TIOA Owner owns one (1) interval and occupies their TIOA apartment or a non-TIOA apartment and the Related Owner occupies another TIOA apartment OR non-TIOA apartment, the amenities fee will be charged to either the TIOA Owner or the Related Owner occupying the other apartment under the one exemption per unit/interval owned.

- If a TIOA Owner owns two (2) apartment/intervals and occupies one (1) interval and their Related Owner occupies another interval, both parties are exempt from the amenities fee.
- If a TIOA Owner owns three (3) intervals and occupies one (1) interval with Related Owners occupying the second interval, and Related Owners occupying the third interval, all parties are exempt from the amenities fee.

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