



CLAIM FOR HOME EXEMPTION

Filing deadline: **September 30th** of the preceding tax year. ROH Sections 8-10.4 and 8-10.5
Each owner-occupant is encouraged to submit his/her own claim for home exemption.
Please read instructions on the back before completing this form

PRINT OWNER/OCCUPANT'S NAME	SOCIAL SECURITY NUMBER	DATE OF BIRTH
EMAIL ADDRESS	PRIMARY PHONE NUMBER	OTHER PHONE NUMBER

PROPERTY (PARCEL) ADDRESS	APT	CITY	STATE	ZIP
MAILING ADDRESS IF DIFFERENT FROM PROPERTY ADDRESS	APT	CITY	STATE	Zip

- A. How many living units are located on this parcel? ___ living units (**NOTE: Your co-op/condominium unit is one living unit.**)
- B. If more than one living unit, is the plot plan attached? No Yes Only one living unit on parcel
- C. How many owners live on this parcel? _____ owners
- D. How many owners live in this unit? _____ owners
- E. Is any portion of this parcel or living unit used for rental or business purposes? No Yes If yes, ___ square feet
- F. I am a legal resident of: _____ (Country) _____ (State) _____ (County)
- G. Do you have a home exemption anywhere else? No Yes
 If yes, what is the home's address/tax map key? _____
- H. Do you live separately from your spouse? No Yes Not Applicable
 If yes, spouse's name: _____ and spouse's address/Parcel ID: _____
 (Per ROH 8-10.4(d), spouses are entitled to one-half of one exemption when living separate and apart.)

HOW TO FILE:

1. We highly encourage filing online at www.realpropertyhonolulu.com. Click on "File A Home Exemption" icon, and a receipted copy of the claim will be emailed to the email address provided.
2. Hand deliver to RPAD, Satellite City Halls, or mail via First Class Mail, Certified Mail, Registered Mail or Certificate of Mailing to RPAD **842 Bethel Street, Basement Honolulu, HI 96813** or **1000 Uluohia St #206 Kapolei, HI 96707**. Hand-deliveries will receive receipted copies as proof of filling. When mailing the form, we recommend enclosing a self-addressed stamped envelope to receive a receipted copy.

CERTIFICATION (read carefully before signing)

I certify that I own and occupy this home as my principal residence, and in the case where a trust (or trusts) owns the home I certify that I am the settlor or a beneficiary entitled to occupy this home in accordance with Section 8-10.4, ROH. I also certify that the foregoing is true and correct to the best of my knowledge. I understand that any misstatement of facts will be grounds for disallowance. I also understand if I cease to qualify for such exemption, I must report this change in facts or status to the assessor within 30 days, or by November 1 preceding the tax year to which the change applies. Failure to report a change in facts or status will result in disallowance and penalties.

 Owner/Occupant's Signature _____
 Date

For Tax Year: _____	<u>FOR OFFICIAL USE ONLY</u>
Received By: _____	
Date Received (post office cancellation mark): _____	Attachments: <input type="checkbox"/> Proof of age <input type="checkbox"/> Plot plan <input type="checkbox"/> Trust: Short Form/Long Form

HOME EXEMPTION REQUIREMENTS

The real property must be owned and occupied as the *owner's principal home* as of the assessment date by an individual or individuals. *Owner's principal home* means occupancy by the owner of the home in the city for more than 270 calendar days of a calendar year. Occupancy of the home may be evidenced by, but not limited to, the following factors: registering to vote in the city; being stationed in the city under military orders of the United States; and filing an income tax return as a resident of the State of Hawaii, with a reported address in the city. Your ownership of the property must be duly recorded at the Bureau of Conveyances or duly filed in the office of the assistant registrar if real property is registered land in land court pursuant to HRS Ch. 501, on or before *September 30th* preceding the tax year for which such exemption is claimed.

Claims for home exemption must be filed with RPAD on or before September 30th preceding the tax year for which such exemption is claimed for which it is claimed (e.g. filed on or before September 30, 2019 for the tax year beginning July 1, 2020 and ending June 30, 2021). Any change in facts or status which affects the entitlement to the home exemption (e.g. moving out, changing ownership, death of claimant, etc.) must be reported to RPAD within 30 days or by November 1 preceding the tax year to which the change applies.

A lessee may file a claim for home exemption if (1) the lease of the parcel has a term of five or more years, (2) the parcel is used for residential purposes as the lessee's principal home, (3) the lease and any extension, renewal, assignment or agreement to assign the lease is duly recorded in the Bureau of Conveyances or duly filed in the office of the assistant registrar if the real property is registered land in land court pursuant to HRS Ch.501, (4) the lessee agreed under the lease to pay all real property taxes during the term of the lease, and (5) the lessee submits the claim for exemption on or before September 30th preceding the tax year with documentary evidence attached.

INSTRUCTIONS

1. Claim forms are available at the Real Property Assessment Division, Satellite City Halls, and the City and County of Honolulu's website www.realpropertyhonolulu.com. File a home exemption claim online by clicking on the "File A Home Exemption" icon, and a receipted copy of the claim will be emailed to the email address provided.
2. A separate claim for home exemption should be filed by each owner-occupant of the subject property in order for the exemption to continue without disruption in the event the property otherwise ceases to qualify for the exemption by reason of passing of claimant or change in title.
3. Present proof of age in person, such as the applicant's driver's license, state identification, birth certificate, or other government or legal document, or photocopy of such proof if applying by mail.
4. Indicate the number of living units on this parcel. (**NOTE:** Your co-op/condominium unit is one living unit).
 - **If more than one living unit or buildings exists on this parcel, ATTACH a plot plan on a separate sheet of paper. Show the location of the living unit in which the owner resides and location of other living units.**
 - Indicate the building area used as your principal residence.
5. If the property is owned or held in a Trust (e.g. Doe Family Trust):
 - Attach a copy of the Short Form Trust if you are the Originator/Creator/Settlor of the Trust.
 - Attach a copy of the Long Form Trust if you are a Beneficiary of the Trust.
6. Claim forms are accepted at all Satellite City Halls and must be submitted (a) in duplicate, and (b) with supporting documentation.
7. Hand-Deliver, or mail via First Class Mail, Certified Mail**, Registered Mail** or Certificate of Mailing** a signed claim form with supporting documentation to:

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813

Real Property Assessment Division
1000 Uluohia Street #206
Kapolei, HI 96707

** Per ROH 8-1.6(b) If any claim is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Postal Service of the registration, certification or certificate shall be considered competent evidence that the claim was delivered to the director and the date of registration, certification, or certificate shall be deemed the postmarked date.

NOTE: This claim CANNOT be filed by facsimile transmission (fax) or via electronic mail (email). For a receipted copy, submit with a self-addressed, stamped envelope, or file in person or online. The Notice of Assessment, which is issued on or before December 15th of each year, shall serve as notification of approval or disapproval of the claim for home exemption.

SOCIAL SECURITY NUMBER

The social security number is requested for the purpose of verifying the identity of the claimant. The request is authorized under the Federal Social Security Act (42 U.S.C.A. Sec. 405(c)(2)(C)). Disclosure is voluntary and will not affect the allowance of a claim for exemption, but the failure to disclose may delay the exemption eligibility determination. If disclosed for purposes of this exemption, social security numbers will not be subject to public access.

If you need more information, you may contact the Real Property Assessment Division via email at bfsrprmail@honolulu.gov or via telephone at (808) 768-3799.