

**If an Exemption Claimant Passes**  
**(Section 8-10.1, ROH)**

If an exemption claimant passes, you must report the passing to the real Property Assessment Division. You may use Form P-43 Change of Status. The report must be filed within 30 days of the change or no later than November 1. Additionally you may want to file your own claim, if the property is your principal residence.

**Minimum \$300 Real Property Tax**  
**(Section 8-11.1 (g), ROH)**

There is a \$300 minimum real property tax as taxpayers are not completely exempt from paying a tax on real property, except Public Service properties (Sec 8-10.27) or Low-Income Rental Housing projects on Hawaiian Home Lands (Sec. 8-10.28). This means that every parcel of taxable real property, for which the computed tax amounts to less than \$300, is liable for at least this minimum real property tax.

**Know Your Tax Map Key Number (Parcel ID Number)**

All real property is mapped and indexed by number according to a tax key system kept by the Real Property Assessment Division. The tax map key identifies your property and homeowners should know their numbers when inquiring about their property. Refer to your Notice of Assessment for your tax map key number (aka Parcel ID Number).

**Real Property Tax Credit for Homeowners**

**Purpose:** The tax credit, also known as a circuit breaker, is for owners who have qualified for a home exemption, regardless of age, and who meet the requirement under the ordinance, Sec. 8-13, ROH, as amended. It serves as a safety net for homeowners and is based on the titleholder's income. If you qualify for the tax credit, it will be applied to the amount due on the tax bill that is mailed to you on or before July 20th. Applicants will be notified in writing by December 31st if their application is denied and will have the right to appeal.

*\*\* The amount of taxes owed after applying the tax credit will not be less than the minimum tax per year, outlined in Section 8-11.1 (g), ROH.*

**Requirements:**

- There must be a home exemption on the property at the time of application.
- The combined gross income of **ALL** titleholders on the property may not exceed \$60,000.
- None of the titleholders of the property own other real property anywhere else.
- None of the titleholders have violated Sec. 8-13.5, ROH, Penalties, by filing a fraudulent application or attesting to any false statements with the intent to defraud the city or evade the payment of real property taxes or in any manner intentionally deceives or attempts to deceive the city.
- The amount of real property tax must exceed 3 percent (3%) of the combined income of those owners on title.

**When to File:** The forms are available on **July 1st** of every year, and must be filed on or before **September 30th** preceding the tax year. Thereafter, to receive the tax credit **you must file annually.**

**What to File:**

- Form T-RPT100
- Forms are available at Treasury Division, ALL Satellite City Hall locations and online at <http://www.honolulu.gov/cms-bfs-menu/site-bfs-sitearticles/6416-treasury-division.html>. You may also request the forms and instructions by calling the Tax Relief Branch 808-768-3205.

**Where to File:**

**By Mail:**  
Tax Relief Section  
BFS– Division of Treasury  
530 South King Street, Room 115  
Honolulu, HI 96813

**In Person**  
Tax Relief Section  
BFS– Division of Treasury  
Standard Financial Building  
715 South King Street, Room # 505  
Honolulu, HI 96813

**REAL PROPERTY ASSESSMENT DIVISION**

DOWNTOWN: KAPOLEI:  
842 BETHEL STREET, BASEMENT 1000 ULUOHIA STREET ROOM 206  
HONOLULU, HI 96813 KAPOLEI, HI 96707

PHONE: 808-768-3799

WEBSITES: [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)  
[www.honolulupropertytax.com](http://www.honolulupropertytax.com)

**TAX RELIEF SECTION**  
**DEPARTMENT OF BUDGET AND FISCAL SERVICES**  
**DIVISION OF TREASURY**

MAIL: IN PERSON:  
530 SOUTH KING STREET, ROOM 115 STANDARD FINANCIAL  
BUILDING  
HONOLULU, HI 96813 715 SOUTH KING STREET,  
ROOM #505 HONOLULU, HI

96813

PHONE: 808-768-3205

WEBSITE: <http://www.honolulu.gov/cms-bfs-menu/site-bfs-sitearticles/6416-treasury-division.html>



**Real Property Tax**  
**Homeowners Exemptions & Tax Credit**  
**City & County of Honolulu**



This brochure has been prepared by the Real Property Assessment Division of the City Department of Budget and Fiscal Services to assist Oahu property owners seeking information on home exemptions and tax credits. It explains the tax relief programs that can help reduce a homeowner's property tax bill if certain criteria are met. The first home exemption of \$300 was enacted in 1896 by the Republic of Hawaii to provide some tax relief and encourage home ownership and the settlement of land. Through the years, the law was amended to keep up with the rising real property values. The tax year is from July 1<sup>st</sup> through June 30<sup>th</sup>. The real property tax is calculated based on the following factors:

Assessed Property Value - Exemption (if applicable) = Net Taxable Value  
Net Taxable Value x Tax Rate (Per Property Class) = Property Tax

*\*\* Tax rate is per every \$1,000 of value*

Property Tax - Tax Credit (for qualified homeowners) = Tax Bill

*\*\* Tax Rates can be found online [www.realpropertyhonolulu.com/reports](http://www.realpropertyhonolulu.com/reports)*

### Home Exemption

(Sections 8-10.4 and 8-10.5, ROH)

**Purpose:** Exemption for real property owned and occupied as the owner's principal home.

**When to File:** On or before **September 30th** preceding the tax year.

**What to File:**

- Form BFS-RP-P-3 Claim for Home Exemption
- Photocopy of any government issued identification for proof of age
- Property held in a trust,
  - Settlers/Originators of the trust provide a copy of the Trust Certification
  - Beneficiaries of property held in a trust provide a copy of the Full Trust

**Home Exemption Amounts:** The basic home exemption amount was increased to \$100,000 for the 2020 tax year (for age 64 and under). The higher age-related home exemption amount was increased to \$140,000 for the 2020 tax year - to qualify you must be 65 years or older on or before June 30th preceding the tax year for which the exemption is claimed and provide your date of birth and proof of age.

Under Age 65	\$100,000	(Was \$80,000)
Age 65 and Older	\$140,000	(Was \$120,000)

*\*\* If spouses own separate homes and live apart, each shall be entitled to one-half (1/2) of one exemption.*

### Who Qualifies for the Home Exemption

You are entitled to the home exemption if:

- You own and occupy the property as your principal home (the dwelling where you live most of the year or more than 270 calendar days per year);
- Ownership of the property is duly recorded at the Bureau of Conveyances or duly filed in the office of the assistant registrar of land court if the property is registered in land court pursuant to HRS Ch. 501, on or before September 30th.
- In the case of a lease, the lease of the parcel has a term of five (5) years or more, used for residential purposes as the lessee's principal home, the lease and any extension, renewal, assignment or agreement to assign the lease is duly recorded at the Bureau or duly filed in the office of the assistant registrar of land court if the property is registered in land court, the lessee agreed under the lease to pay all real property taxes during the term of the lease, by September 30th;
- You file a claim for home exemption with the Real Property Assessment Division on or before September 30th preceding the tax year for which you claim exemption.

*\*\* A separate exemption claim should be submitted for each owner occupant.*

### Hansen's Disease (Leprosy)

### Blind, Deaf or Totally Disabled Exemption

(Sections 8-10.7 and 8-10.8, ROH)

**Purpose:** Exemption for real property owned by a person who has been declared by authority of law to be a person affected by leprosy and is confined due to this illness, or who is blind, deaf or totally disabled. This exemption can be applied to real property that is already receiving a home exemption or other real property that is owned by the claimant, and the claimant does not need to be residing on the property to receive this exemption.

**When to File:** On or before **September 30th** preceding the tax year.

**What to File:**

- Form BFS-RP-P-6 Claim for Exemption Hansen's Disease Sufferer, Blind, Deaf or Totally Disabled
- Certified Physician's Report (Form N-172 or N-857)

**Exemption Amount:** The maximum amount is \$25,000

### Total Disabled Veterans Exemption

(Section 8-10.6, ROH)

**Purpose:** Exemption for real property owned and occupied by a veteran who is 100% totally disabled due to services related injuries while on active duty with the U.S. Armed Forces and includes widows or widowers of a totally disabled veteran who remains unmarried and continues to own and occupy the home.

**When to File:** There is **NO** annual filing deadline and the exemption will take effect beginning with the next tax payment date provided the claim for exemption is **filed on or before** the first tax payment (Aug 20) or the second tax payment (Feb 20).

**What to File:**

- Form BFS-RP-P-6B Claim for Exemption Totally Disabled Veteran
- Exemption Amount:** The real property will be fully exempt, subject to the minimum real property tax (currently \$300).

### Where Are Forms Available

- Real Property Assessment Division Offices (Downtown and Kapolei)
- Online at [www.realpropertyhonolulu.com/forms](http://www.realpropertyhonolulu.com/forms).
- You may request the forms by mailing a request with a self-addressed stamped envelope to one of the addresses listed under "Where to File".

Note: Homeowners may also file a Home Exemption application online at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com). Click on the Circle with the "House" in it titled "File a Homeowners Exemption".

### Where to File

Home Exemption, Hansen's Disease, Blind, Deaf or Totally Disabled Exemption and/or Totally Disabled Veteran's Exemption

**Downtown:**

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

**Kapolei:**

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

For proof of filing when mailing the form, enclose a self-addressed stamped envelope to receive a receipted copy.

*\*\* If you qualify for an exemption, it will appear on the Real Property Notice of Assessment. The exemption application only needs to be filed once, as long as there are no changes in status and/or facts of the property. Exemptions will be included in the tax calculation and tax bill mailed to you by July 20th; however the exemption itself will not appear on the tax bill.*

Note: Excluding appeals, when the due date (filing deadline) for any application or documents required by ordinance imposing a tax falls on a Saturday, Sunday or legal holiday, the deadline shall be due on the next available business day.

### Notice of Assessment

(Section 8-2.1, ROH)

**Purpose:** The Real Property Notice of Assessment is **NOT** a bill, but a notification that identifies the property by the tax key number and provides other information such as the general property classification, value, exemptions, and net taxable value for the upcoming tax year.

**When Are Notices Mailed:** On or before **December 15th**.

### Real Property Assessment Appeals

(Section 8-12, ROH)

**Purpose:** Any taxpayer or owner who may deem themselves aggrieved by an assessment made by the director or by the director's refusal to allow any exemption, may appeal from the assessment or from such refusal to the **Board of Review (BOR) of the City and County of Honolulu** or to the **Tax Appeal Court (TAC) of the State of Hawaii**.

**Grounds of Appeal:**

- Assessment of the property exceeds **by more than 10%** the market value.
- Lack of uniformity or inequality brought about by the illegality of the methods used or error in the application of the methods to the property involved.
- Denial of an exemption to which the taxpayer is entitled and for which such person has qualified.
- Illegality, on any ground arising under the Constitution or laws of the United States of the laws of the State or the ordinances of the city, in addition to the ground of illegality of the methods used.

### Board of Review Appeals

**When to File:** On or before **January 15th** preceding the tax year or within 30 days of the mailing of an amended notice.

**What to File:**

- Form BFS-RP-P51 or letter including
  - Identification of the property (Tax Map Key), Classification and Tax Year;
  - The **valuation claimed**;
  - The **grounds of appeal**; and
  - The owner's signature (if a representative is appealing on behalf of an owner, the **owner must submit a signed authorization** for the representative).
- \$50 deposit for each appeal for the 2017-18 tax year and years thereafter, and \$25 for tax years prior to 2017-18.
- Forms and instructions are available at the Real Property Assessment Division and online at [www.realpropertyhonolulu.com/forms](http://www.realpropertyhonolulu.com/forms).
- Appellants may also file a Notice of Real Property Assessment Appeal application online at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com) between December 15th to January 15th.

### Tax Appeal Court

If you disagree with the decision of the BOR, you may appeal that decision to the TAC of the State of Hawaii.

*\*\* You are not required to appeal to the BOR before going to court, and may appeal directly to the TAC.*

*Note: Although your appeal may be pending, **you must pay all taxes by the due dates**, or you will be charged a penalty and interest. If a decision is made in your favor, an adjustment will be made to your account. Contact the Treasury Department, if you have questions regarding payments or adjustments to taxes.*

### If You Sell, Move, Rent, or Purchase Another Home

(Section 8-10.1, ROH)

If there is any change which might affect your home exemption, such as no longer occupying the property as your principal home, ceasing to own the property, and/or renting the property during the tax year, then you must report the change to the Real Property Assessment Division. You may use Form P-43 Change of Status. The report must be filed within 30 days of the change or no later than November 1.

If you recently purchased property which you now occupy as your principal home, you must file another home exemption claim for your new home. In addition, you must report the change to the Real Property Assessment Division and cancel your old home exemption claim within 30 days of the change or no later than November 1. Failure to notify of the change of status within 30 days of any changes that affect exemptions may result in a penalty and additional real property taxes being assessed.