

**NUMBER AND AMOUNT OF EXEMPTION BY TYPE AND COUNTY FOR TAX YEAR 2023-2024**

(Amounts in Thousands)

Type of Exemption	HONOLULU C&C		MAUI COUNTY		HAWAII COUNTY		KAUAI COUNTY		STATEWIDE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Affordable Rental Dwelling Units	78	\$ 31,164	0	\$ -	0	\$ -	0	\$ -	78	\$ 31,164
Affordable Rental Housing Units	1	\$ 3,892	0	\$ -	0	\$ -	0	\$ -	1	\$ 3,892
Aina Kupuna	0	\$ -	31	\$ 82,998	0	\$ -	0	\$ -	31	\$ 82,998
Alternate/Renewable Energy	46	\$ 436,274	0	\$ -	0	\$ -	4	\$ 10,361	50	\$ 446,635
Alternate Energy In Lieu	0	\$ -	0	\$ -	0	\$ -	1	\$ 1,379	1	\$ 1,379
Blind	192	\$ 4,775	20	\$ 500	40	\$ 1,750	15	\$ 700	267	\$ 7,725
Cemeteries	42	\$ 55,404	17	\$ 1,670	50	\$ 13,171	14	\$ 13,124	123	\$ 83,369
Charitable/Non-Profit Organizations	936	\$ 3,206,886	299	\$ 617,885	518	\$ 566,772	148	\$ 330,737	1,901	\$ 4,722,280
Childcare	0	\$ -	13	\$ 650	0	\$ -	0	\$ -	13	\$ 650
Churches	887	\$ 3,065,998	255	\$ 493,393	303	\$ 301,490	135	\$ 183,459	1,580	\$ 4,044,340
Civil - Condemnation	25	\$ 45,805	0	\$ -	0	\$ -	0	\$ -	25	\$ 45,805
Commercial Alternative Energy	0	\$ -	0	\$ -	0	\$ -	0	\$ -	-	\$ -
Consulates	30	\$ 53,295	0	\$ -	1	\$ 33	0	\$ -	31	\$ 53,328
County Government	2,335	\$ 8,652,280	601	\$ 785,818	829	\$ 431,492	355	\$ 451,922	4,120	\$ 10,321,513
Credit Unions	94	\$ 286,829	17	\$ 27,100	18	\$ 52,311	12	\$ 30,880	141	\$ 397,120
Crop Shelters	19	\$ 2,277	0	\$ -	0	\$ -	5	\$ 231	24	\$ 2,508
Deaf	69	\$ 1,725	5	\$ 75	32	\$ 1,454	7	\$ 350	113	\$ 3,604
Enterprise Zone	0	\$ -	0	\$ -	0	\$ -	0	\$ -	-	\$ -
Federal Government	433	\$ 13,392,956	80	\$ 43,742	103	\$ 366,644	35	\$ 64,079	651	\$ 13,867,421
Fire Suppression	0	\$ -	0	\$ -	0	\$ -	0	\$ -	-	\$ -
Forest Reserve	0	\$ -	3	\$ 161	1	\$ 349	1	\$ 7,084	5	\$ 7,594
For-Profit Child Care Center	7	\$ 17,874	0	\$ -	0	\$ -	0	\$ -	7	\$ 17,874
Government Leases - Portion	0	\$ -	60	\$ 33,717	64	\$ 33,344	3	\$ 4,770	127	\$ 71,831
Government Leases - Total	0	\$ -	79	\$ 101,397	23	\$ 29,151	12	\$ 70,752	114	\$ 201,300
Hansen's	2	\$ 50	0	\$ -	0	\$ -	0	\$ -	2	\$ 50
Hawaiian Homes - 7 Year	44	\$ 37,896	16	\$ 3,985	24	\$ 10,576	25	\$ 36,543	109	\$ 89,000
Hawaiian Homes Commission	3,960	\$ 3,387,845	473	\$ 51,917	694	\$ 472,918	234	\$ 186,614	5,361	\$ 4,099,293
Hawn Homes Land	325	\$ 1,109,908	1,490	\$ 150	742	\$ 277,705	502	\$ 279,929	3,059	\$ 1,667,691
Hawn Homes Land - Basic	0	\$ -	957	\$ 226,978	1,298	\$ 334,422	0	\$ -	2,255	\$ 561,400
Hawn Homes Land - Multiple	0	\$ -	93	\$ 20,973	0	\$ -	0	\$ -	93	\$ 20,973
Hawn Homes Land - Vacant Land	0	\$ -	292	\$ 30	0	\$ -	0	\$ -	292	\$ 30
Historic Commercial Properties	15	\$ 48,241	0	\$ -	0	\$ -	0	\$ -	15	\$ 48,241
Historic Residential Properties	414	\$ 925,907	5	\$ 18,884	27	\$ 37,092	7	\$ 56,542	453	\$ 1,038,426
Homes - Fee - Basic	136,955	\$ 16,238,375	23,675	\$ 7,019,903	44,150	\$ 6,466,438	4,634	\$ 739,105	209,414	\$ 30,463,821
Homes - Fee - Multiple	11,516	\$ 1,610,368	2,805	\$ 826,493	0	\$ -	8,320	\$ 1,578,068	22,641	\$ 4,014,929
Homes - Leasehold - Basic	2,959	\$ 374,482	361	\$ 104,413	66	\$ 9,844	77	\$ 12,320	3,463	\$ 501,059
Homes - Leasehold - Multiple	250	\$ 34,930	145	\$ 42,891	0	\$ -	314	\$ 61,176	709	\$ 138,998
Hospitals	142	\$ 1,371,777	13	\$ 264,373	7	\$ 53,993	5	\$ 23,690	167	\$ 1,713,832
In Lieu of Home - Fee	63	\$ 12,600	0	\$ -	0	\$ -	0	\$ -	63	\$ 12,600
In Lieu of Home - Lease	6	\$ 1,200	0	\$ -	0	\$ -	0	\$ -	6	\$ 1,200
Income Exemption	0	\$ -	0	\$ -	0	\$ -	1,680	\$ 198,241	1,680	\$ 198,241
Industrial Zone 50%	46	\$ 58,026	0	\$ -	0	\$ -	0	\$ -	46	\$ 58,026
Kuleana	52	\$ 60,241	52	\$ 31,058	26	\$ 13,340	20	\$ 23,255	150	\$ 127,895
Landscaping, Open-Space	6	\$ 23,586	0	\$ -	19	\$ 3,778	0	\$ -	25	\$ 27,364
Long Term Owner Rental	0	\$ -	657	\$ 65,647	0	\$ -	0	\$ -	657	\$ 65,647
Long Term Rental	0	\$ -	3,126	\$ 621,599	0	\$ -	0	\$ -	3,126	\$ 621,599
Low-Moderate Income Housing	311	\$ 3,554,551	34	\$ 292,022	63	\$ 121,933	31	\$ 101,389	439	\$ 4,069,895
Miscellaneous	0	\$ -	3	\$ 177	3	\$ 1,845	1	\$ 651	7	\$ 2,672
Niihau Minimum Tax	0	\$ -	0	\$ -	0	\$ -	1	\$ 19,530	1	\$ 19,530
Non-Profit Child Care Center	9	\$ 37,111	0	\$ -	0	\$ -	0	\$ -	9	\$ 37,111
Public Utilities	477	\$ 1,390,313	79	\$ 96,761	157	\$ 154,911	54	\$ 247,013	767	\$ 1,888,998
Remnant	0	\$ -	14	\$ 17	0	\$ -	0	\$ -	14	\$ 17
Roadways and Waterways	3,101	\$ 27,355	1,797	\$ 7,288	1,839	\$ 1,988	512	\$ 36,141	7,249	\$ 72,772
Safe Room	0	\$ -	0	\$ -	0	\$ -	66	\$ 2,640	66	\$ 2,640
Schools	142	\$ 1,484,972	17	\$ 237,804	64	\$ 149,163	8	\$ 48,065	231	\$ 1,920,004
Setbacks	1	\$ 687	0	\$ -	0	\$ -	0	\$ -	1	\$ 687
Slaughterhouse	1	\$ 2,488	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,488
State Government	3,707	\$ 18,268,665	1,166	\$ 2,118,198	2,305	\$ 2,519,488	1,084	\$ 1,010,497	8,262	\$ 23,916,849
Taro	0	\$ -	28	\$ 90	0	\$ -	0	\$ -	28	\$ 90
Totally Disabled	1,439	\$ 35,975	318	\$ 7,550	1,937	\$ 79,639	275	\$ 13,570	3,969	\$ 136,734
Totally Disabled Veterans	2,743	\$ 2,943,114	400	\$ 308,641	983	\$ 508,630	149	\$ 98,794	4,275	\$ 3,859,179
Tree Farm	0	\$ -	0	\$ -	0	\$ -	14	\$ 26,814	14	\$ 26,814
<b>TOTAL</b>	<b>173,880</b>	<b>\$ 82,298,096</b>	<b>39,496</b>	<b>\$ 14,556,948</b>	<b>56,386</b>	<b>\$ 13,015,665</b>	<b>18,760</b>	<b>\$ 5,970,413</b>	<b>288,522</b>	<b>\$ 115,841,122</b>

Note: Amount includes government parcel at actual value and exemptions on federal leases, if any

Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.

July 2023