

NUMBER AND AMOUNT OF EXEMPTION BY TYPE AND COUNTY FOR TAX YEAR 2025-2026										
(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 Dwl & Hsg Units	83	\$ 56,505	0	\$ -	0	\$ -	0	\$ -	83	\$ 56,505
Construction Affordable Dwg & Hsg	7	\$ 362	0	\$ -	0	\$ -	0	\$ -	7	\$ 362
Aina Kupuna	0	\$ -	37	\$ 122,408	0	\$ -	0	\$ -	37	\$ 122,408
Alternate/Renewable Energy	48	\$ 442,571	0	\$ -	0	\$ -	5	\$ 12,454	53	\$ 455,025
Alternate Energy In Lieu	0	\$ -	0	\$ -	0	\$ -	1	\$ 1,704	1	\$ 1,704
Cemeteries	42	\$ 57,420	15	\$ 525	53	\$ 14,907	14	\$ 13,358	124	\$ 86,210
Charitable/Non-Profit Organizations	978	\$ 3,524,799	348	\$ 660,924	480	\$ 589,386	141	\$ 333,369	1,947	\$ 5,108,477
Childcare	0	\$ -	12	\$ 2,380	0	\$ -	0	\$ -	12	\$ 2,380
Churches	884	\$ 3,108,719	250	\$ 450,343	310	\$ 322,356	135	\$ 180,989	1,579	\$ 4,062,407
Civil - Condemnation	24	\$ 46,161	0	\$ -	0	\$ -	0	\$ -	24	\$ 46,161
Consulates	30	\$ 58,443	0	\$ -	1	\$ 40	0	\$ -	31	\$ 58,483
County Government	2,325	\$ 8,694,396	583	\$ 945,994	826	\$ 448,981	355	\$ 454,164	4,089	\$ 10,543,536
Credit Unions	79	\$ 270,919	18	\$ 39,744	18	\$ 58,664	16	\$ 40,373	131	\$ 409,699
Crop Shelters	17	\$ 1,493	0	\$ -	0	\$ -	5	\$ 250	22	\$ 1,743
Disability: Deaf, Blind, Total, Hansen	1,529	\$ 38,250	326	\$ 7,700	1,993	\$ 84,304	366	\$ 17,777	4,214	\$ 148,032
Enterprise Zone	0	\$ -	0	\$ -	1	\$ 224	0	\$ -	1	\$ 224
Federal Government	434	\$ 13,354,172	82	\$ 54,369	103	\$ 411,308	35	\$ 64,889	654	\$ 13,884,738
Forest Reserve	0	\$ -	3	\$ 161	1	\$ 409	0	\$ -	4	\$ 570
For-Profit Child Care Center	15	\$ 23,055	0	\$ -	0	\$ -	0	\$ -	15	\$ 23,055
Government Leases - Portion/Total	0	\$ -	142	\$ 201,387	87	\$ 65,768	13	\$ 73,860	242	\$ 341,015
Hawaiian Homes - 7 Year	29	\$ 26,747	16	\$ 2,728	21	\$ 8,833	25	\$ 28,133	91	\$ 66,440
Hawaiian Homes Commission	3,979	\$ 3,493,623	1,513	\$ 152	744	\$ 304,966	505	\$ 273,472	6,741	\$ 4,072,213
Hawn Homes Land	330	\$ 1,255,845	606	\$ 80,952	686	\$ 540,664	233	\$ 187,917	1,855	\$ 2,065,378
Hawn Homes Land - Basic	0	\$ -	992	\$ 240,834	1,314	\$ 361,761	0	\$ -	2,306	\$ 602,595
Hawn Homes Land - Multiple	0	\$ -	93	\$ 21,915	0	\$ -	0	\$ -	93	\$ 21,915
Hawn Homes Land - Vacant Land	0	\$ -	291	\$ 30	0	\$ -	0	\$ -	291	\$ 30
Historic Commercial Properties	19	\$ 53,387	0	\$ -	0	\$ -	0	\$ -	19	\$ 53,387
Historic Residential Properties	445	\$ 1,057,355	6	\$ 17,504	29	\$ 45,544	10	\$ 61,066	490	\$ 1,181,468
Homes - Fee - Basic	140,850	\$ 19,662,044	24,688	\$ 7,087,334	16,017	\$ 1,981,773	13,460	\$ 3,181,706	195,015	\$ 31,912,857
Homes - Fee - Multiple	1	\$ 160	2,346	\$ 667,021	29,620	\$ 5,031,836	0	\$ -	31,967	\$ 5,699,016
Homes - Leasehold - Basic	11,382	\$ 1,785,226	328	\$ 91,900	50	\$ 7,790	349	\$ 84,542	12,109	\$ 1,969,458
Homes - Leasehold - Multiple	0	\$ -	107	\$ 29,347	0	\$ -	0	\$ -	107	\$ 29,347
Hospitals	130	\$ 1,332,822	11	\$ 262,995	8	\$ 54,469	5	\$ 24,604	154	\$ 1,674,890
In Lieu of Home - Fee	26	\$ 5,200	0	\$ -	0	\$ -	0	\$ -	26	\$ 5,200
In Lieu of Home - Lease	1	\$ 200	0	\$ -	0	\$ -	0	\$ -	1	\$ 200
Income Exemption	0	\$ -	0	\$ -	0	\$ -	2,209	\$ 256,853	2,209	\$ 256,853
Industrial Zone 50%	68	\$ 74,991	0	\$ -	0	\$ -	0	\$ -	68	\$ 74,991
Kuleana	52	\$ 63,083	54	\$ 38,009	26	\$ 15,263	20	\$ 20,848	152	\$ 137,203
Landscaping, Open-Space	6	\$ 23,609	1	\$ 0	19	\$ 3,943	0	\$ -	26	\$ 27,552
Long Term Rental Owner	0	\$ -	744	\$ 74,300	0	\$ -	0	\$ -	744	\$ 74,300
Long Term Rental Exemption	0	\$ -	4,201	\$ 835,124	0	\$ -	0	\$ -	4,201	\$ 835,124
Low-Moderate Income Housing	281	\$ 3,691,367	35	\$ 314,130	155	\$ 202,365	35	\$ 107,092	506	\$ 4,314,954
Miscellaneous	0	\$ -	5	\$ 4,888	3	\$ 1,861	2	\$ 2,328	10	\$ 9,076
Niihau Minimum Tax	0	\$ -	0	\$ -	0	\$ -	1	\$ 19,719	1	\$ 19,719
Non-Profit Child Care Center	8	\$ 39,281	0	\$ -	0	\$ -	0	\$ -	8	\$ 39,281
Public Utilities	471	\$ 1,221,423	79	\$ 105,370	159	\$ 163,944	61	\$ 260,360	770	\$ 1,751,097
Remnant	0	\$ -	14	\$ 21	0	\$ -	0	\$ -	14	\$ 21
Roadways and Waterways	3,093	\$ 27,616	1,833	\$ 26,327	1,838	\$ 2,569	494	\$ 32,919	7,258	\$ 89,431
Safe Room	0	\$ -	0	\$ -	0	\$ -	70	\$ 2,800	70	\$ 2,800
Schools	144	\$ 1,727,042	17	\$ 259,291	61	\$ 147,015	8	\$ 49,159	230	\$ 2,182,508
Setbacks	1	\$ 687	0	\$ -	0	\$ -	0	\$ -	1	\$ 687
Slaughterhouse	1	\$ 2,519	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,519
State Government	3,736	\$ 18,547,526	1,147	\$ 2,297,360	2,282	\$ 2,706,672	1,094	\$ 968,956	8,259	\$ 24,520,514
Taro	0	\$ -	21	\$ 5	0	\$ -	0	\$ -	21	\$ 5
Totally Disabled Veterans	3,974	\$ 4,224,502	465	\$ 448,023	1,180	\$ 704,516	263	\$ 187,377	5,882	\$ 5,564,418
Tree Farm	0	\$ -	0	\$ -	0	\$ -	14	\$ 29,187	14	\$ 29,187
TOTAL	175,522	\$ 87,993,517	41,429	\$ 15,391,494	58,085	\$ 14,282,129	19,944	\$ 6,972,227	294,980	\$ 124,639,366

Note: Amount includes government parcels 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 2025