



Information and Instructions

Claim for Continuance of Home Exemption

Notice of Temporary Relocation Due to

Home Renovation, Sabbatical, Temporary Work Assignment, or Fire Damage

Revised Ordinances of Honolulu ("ROH") §§ 8-10.3 and 8-10.4

1. **Requirements to Qualify for Continuance of Home Exemption Due to Home Renovation**
 - a. The claimant must provide the building permit number issued by the city Department of Planning and Permitting and the renovation start date.
 - b. The claimant must provide a verifiable address within the city where the claimant will reside during the renovation period, as well as the address where the assessment notices will be mailed.
 - c. The renovation period will commence on the renovation start date and must not exceed two years. The taxpayer may reoccupy the home prior to the expiration of the two-year period. Before reoccupying the home, the claimant must file the **Notice of Home Reoccupation Form (Form BFS-RP-E-8-10.3C)** with Real Property Assessment Division ("RPAD") along with a dated certificate of occupancy, notice of completion, or a closed permit indicating the date the renovations were completed.
2. **Requirements to Qualify for Continuance of Home Exemption Due to a Sabbatical or Temporary Work Assignment**
 - a. The claimant must provide verification of the sabbatical or temporary work assignment, along with documentation from the taxpayer's employer specifying the start and completion dates of the sabbatical or temporary work assignment.
 - b. The claimant must provide a verifiable address of the temporary residence and certification of intent to reoccupy the home after the sabbatical or temporary work assignment concludes.
 - c. The claimant must reoccupy the home within 2 years from the start of the sabbatical or temporary work assignment. Before reoccupying the home, the claimant must file the **Notice of Home Reoccupation Form (Form BFS-RP-E-8-10.3C)** with RPAD, indicating the actual date the home will be reoccupied.
 - d. The home must not be rented, leased or sold during the temporary relocation period. Evidence of non-rental activity such as federal income tax returns may be required for verification purposes.
3. **Requirement to Qualify for Continuance of Home Exemption Due to Fire Damage**
 - a. The damage or destruction of the home must not be the result of the claimant or any person residing in the home intentionally, knowingly, or recklessly setting fire to the property.
 - b. The claimant must provide the date of the fire and evidence that the fire rendered the home uninhabitable.
 - c. The claimant must intend to remain in the city and provide a verifiable address of their temporary residence, along with certification of intent to reoccupy the home once it is repaired or replaced.
 - d. The claimant must reoccupy the home within 2 years from the date of the fire. Before reoccupying the home, the claimant must file the **Notice of Home Reoccupation Form (Form BFS-RP-E-8-10.3C)** with RPAD, indicating the actual date the home will be reoccupied.
 - e. The home must not be rented, leased, or sold during the temporary relocation period. Evidence of non-rental activity such as federal income tax returns may be required for verification purposes.
4. **Notice of Home Reoccupation**

The claimant must file a **Notice of Home Reoccupation Form (Form BFS-RP-E-8-10.3C)** with RPAD before reoccupying the home on which continuance of exemption is granted. Failure to file the Notice of Home Reoccupation form by September 30 preceding the next tax year may result in removal of home exemption in that tax year.

This form is available for download at: realproperty.honolulu.gov. The claimant may mail or hand-deliver the claim form, along with supporting documents to one of the two RPAD offices listed below. Claims cannot be filed by fax or email. To receive a file-stamped copy, include a self-addressed, stamped envelope with your submission. For questions, email bfsrmailbox@honolulu.gov or call (808) 768-3799.

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

Real Property Assessment Division
1000 Ulu'ōhi'a Street #206
Kapolei, HI 96707

Disclaimer: RPAD provides general information regarding real property tax assessments. RPAD does not provide legal or other professional advice. Individuals with specific inquiries regarding ownership, real property tax law, or the appraisal process are encouraged to consult with an attorney or other qualified professional.



Parcel ID (Tax Map Key No.)



Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
realproperty.honolulu.gov
(808) 768-3799

Enter 12-digit Parcel ID

Claim for Continuance of Home Exemption
Notice of Temporary Relocation due to
Home Renovation, Sabbatical, Temporary Work Assignment or Fire Damage
ROH §§ 8-10.3 and 8-10.4

Home Exemption Claimant's Name		Last 4 Digits of SSN	Date of Birth	Date of Filing
Site Address		City	State	Postal/Zip Code
This notice is filed by: ☐ the claimant of home exemption ☐ An Authorized Representative for the claimant Authorization Document is attached ☐ Yes ☐ No				
Address of Temporary Residence/Mailing Address (Must be in the C&C of Honolulu for home renovation or fire damage)				
Primary Phone Number	Secondary Phone Number	Email Address		
TEMPORARY RELOCATION TYPE (CHOOSE ONLY ONE)				
☐ 1. Home Renovation Building Permit Number: _____ Renovation Permit Start Date: _____				
☐ 2. Sabbatical or Temporary Work Assignment Start Date: _____ End Date: _____ Verification Documents from the claimant's employer is attached: ☐ Yes ☐ No				
☐ 3. Fire Damage Date Fire Occurred: _____ Date Claimant Relocated: _____ Evidence that the fire rendered the home uninhabitable is attached: ☐ Yes ☐ No				
Status of Home During Relocation Period (Check the appropriate box that best describes the status of the home) ☐ Home will be vacant during the continuance of the home exemption. ☐ Home will be occupied but will not be rented, leased or sold. ☐ Other. Explain: _____				
Certification and Acknowledgement I certify that the information provided in this form and the attached documents is true and correct to the best of my knowledge. I further certify that I intend to reoccupy the home after temporary relocation ends. I understand that failure to meet the ordinance requirements or provide requested records may result in cancellation of the exemption and imposition of back taxes and penalties. I acknowledge that I have read and followed the instructions for completing this form.				
Print Name		Signature		Date
FOR OFFICIAL USE ONLY				
Received By: _____ Received Date (post office cancellation mark): _____ Tax Year: _____				
Tenancy #: _____ Building Exemption %: _____ Building #: _____ Land Exemption %: _____				
Documents Attached: Authorization Documents ☐ Yes ☐ No Employer Verification Documents ☐ Yes ☐ No Evidence of Fire Documents: ☐ Yes ☐ No				