Information and Instructions

Claim for Exemption – Homes of Hansen's Disease
Claim for Exemption – Homes of Blind, Deaf, or Totally Disabled
Revised Ordinances of Honolulu ("ROH") §§ 8-10.6 and 8-10.7

1. Filing deadline is **September 30** preceding the tax year for which the exemption is claimed. If allowed, the exemption will take effect on July 1 of the tax year.

2. Eligibility for the Exemption:
   All real property is exempt from real property tax up to $25,000 of its taxable value, provided that it is:
   a. Owned by a person who is confined due to Hansen's Disease;
   b. Owned by a person with impaired sight or hearing; or
   c. Owned by a person who is totally disabled.
   Note: This exemption is separate from the home exemption allowed under ROH § 8-10.3.

3. Definition of Blind, Deaf, and Totally Disabled
   a. **Blind:** A person whose visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
   b. **Deaf:** A person whose average loss in speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.
   c. **Totally Disabled:** A person who is totally and permanently disabled, either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. For example, medically-certified heart attack or stroke victims who are unable to engage in any substantial gainful business or occupation**.**

4. Conditions and Requirements for the Exemption Continuation
   a. Any person with **Hansen's Disease** can retain the exemption during the temporary release period.
   b. Once filed and granted, these home and real property exemptions do not have to refiled annually, as long as all requirements continue to be met under the definition of **Blind, Deaf, and Totally Disabled**.

5. How to File:
   a. A fillable claim form is available online at realproperty.honolulu.gov.
   b. A copy of the completed and physician-certified State of Hawaii Form N-172 must be submitted. Form N-172 is available to download on the State of Hawaii website: https://hawaii.gov.
   c. Please submit the completed application form in person or by mail, along with all required documents, to any of the Real Property Assessment Division ("RPAD") offices listed below:
      Honolulu Office: 842 Bethel Street, Basement, Honolulu, HI 96813, or
      Kapolei Office: 1000 Ulu'ōhi'a Street, #206, Kapolei, HI 96707
      When mailing, use First-Class, Certified, Registered, or Certificate of Mailing. Include a self-addressed, stamped envelope for a receipted copy.

The Social Security number is requested to verify the identity of the claimant. Disclosure is voluntary and will not affect the allowance of the exemption claim; however, failure to provide it may delay the determination of eligibility. If provided, Social Security number will be kept confidential and used solely for purposes related to this exemption.

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)

_____
Enter 12-digit Parcel ID

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

Claim for Exemption
Homes of Hansen's Disease (ROH § 8-10.6) and Homes of Blind, Deaf, or Totally Disabled (ROH § 8-10.7)

☐ Hansen's Disease ☐ Blind, Deaf, or Totally Disabled

Claimant Name	Social Security Number	Date of Birth

Site Address/Property Address	Apt. No. (if applicable)	City	State	ZIP

Mailing Address (if different from the property address)	Apt. No. (if applicable)	City	State	ZIP

Email Address	Phone Number	Preferred Method of Contact
		☐ USPS Mail ☐ Email ☐ Phone

Attachment: State of Hawaii Form N-172 – Must be completed, certified by a physician and submitted with this claim form.

Certification and Acknowledgment

I hereby certify that the information provided in this form and the supporting documents are true and accurate to the best of my knowledge. I understand that any false statements may result in the disqualification of the exemption and the imposition of taxes and penalties. I further acknowledge that I have read and followed the instructions for completing this form.

_____ _____ _____
Print Name Signature Date

For Official Use Only

For Tax Year: _____ ☐ **Allowed** ☐ **Disallowed**

Received By: _____ **Attachments:** **N-172 Form Attached** ☐ **Yes** ☐ **No**

Received / U.S. Postmark: _____

Building #: _____ Building Exemption %: _____ Building #: _____ Building Exemption %: _____ Land Exemption %: _____