



Information and Instructions

Claim for Exemption Renewable Energy

Revised Ordinances of Honolulu (ROH) § 8-10.12

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. **ROH § 8-10.12 (a) and (b):**
 - (a) The value of all improvements affixed to land (not including a building or its structural components, except where renewable energy improvements are incorporated into the building, and then only that part of the building necessary to such improvement) and actually used for a renewable energy improvement is exempt from real property taxes, as provided in this section, if a timely claim for exemption is allowed by the director.
 - (b) The portions of land actually used for the active production or storage of renewable energy shall be exempt from 80 percent of its value from the measure of the taxes imposed by this chapter; provided that:
 - (1) A state-approved special use permit or county-approved conditional use permit allowing for such production is required if the production of renewable energy is inconsistent with or not permitted by the underlying zoning; and
 - (2) The production or storage of renewable energy must be primarily for use, distribution, or sale to public utilities or for public consumption under a power purchase agreement or power purchase contract with the utility.As used in this subsection, "portions of land actually used" means the land area in physical contact with renewable energy structures.
3. Restriction:
 - a. Please refer to ROH § 8-10.12 (d) for definition of "renewable energy improvement".
 - b. The exemption does not apply to any portion of land or improvements used primarily for the production or storage of renewable energy for personal use, or used to sustain private enterprises or operations.
 - c. No improvement exemption may be claimed for devices that convert solar radiation to electricity or heat because these devices are excluded from the definition of "property" or "real property" and are not assessed.
 - d. The director may cancel the exemption if the renewable energy improvement ceases operations that generate or store renewable energy, and when the production or storage of renewable energy on the land ceases or terminates. Scheduled equipment maintenance and forced shut downs due to unforeseen circumstances beyond the control of the claimant will be considered.
 - e. The land portions granted in this exemption may not be subject to other real property tax exemption in this article or dedication program in Article 7.
4. Required Documents:
 - a. A copy of the recorded lease/rental agreement If the property is leased or rented.
 - b. A plot plan illustrating the improvements/buildings actually used for renewable energy production and storage.
 - c. If applicable, County-approved Conditional Use Permit, State-approved Special Use Permit, approvals or orders from the State Public Utilities Commission ("PUC"), and documents required by the Real Property Assessment Division.
5. How to file:
 - a. A fillable claim form is available online at realproperty.honolulu.gov.
 - b. 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
 - d. When mailing, use First-Class, Certified, Registered, or Certificate of Mailing. Include a self-addressed, stamped envelope for a receipted copy.
 - e. The claimant may cancel the exemption by filing a written notice of cancellation with the director

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.





Enter 12-digit Parcel ID

Claim for Exemption Renewable Energy - ROH § 8-10.12

Claimant Name	Claimant is: ☐ a fee owner ☐ a lessee If lessee, lease term is from: _____ to: _____ Please attached a lease agreement if claimant is not a fee owner			
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		

Describe current renewable energy improvement used for active production, or storage of renewable energy:
Department of Planning and Permitting (DPP) Permit(s) #: _____ Permit Value: \$ _____

Improvement Description	Improvement Area	Energy Source	Costs of Improvement Value

Describe current land area used for active production, or storage of renewable energy:

Land area: _____ ☐ Sq.ft ☐ Acre Description of land use: _____

Applicable land use document information:

DPP issued Conditional Use Permit #: _____ Date of issuance: _____

State Land Use Commission issued Special Use Permit #: _____ Date of issuance: _____

State PUC Power Purchase Agreement/Contract #: _____ Date of Agreement: _____

Check all attachments submitted with the claim:

- ☐ A copy of the recorded lease/rental agreement if the property is leased or rented.
- ☐ A plot plan illustrating the location and square footage of improvements/buildings, and of land in physical contact with each improvement/building used in actual production or storage of renewable energy.
- ☐ Conditional Use Permit ☐ Special Use Permit ☐ PUC Power Purchase Agreement/Contract
- ☐ Other documents required by Real Property Assessment Division: _____

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 Tax Year: _____	For Official Use Only	Allowed: ☐ Disallowed: ☐	Appraiser ID: _____
Received By: _____	Land Exemption %: _____	Building #: _____	Building Exemption %: _____
Received / U.S. Postmark: _____	All attachments submitted: ☐ Yes ☐ No	Building #: _____	Building Exemption %: _____