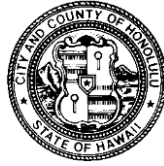


Parcel ID (Tax Map Key)



REAL PROPERTY ASSESSMENT DIVISION  
DEPARTMENT OF BUDGET  
AND FISCAL SERVICES  
CITY AND COUNTY OF HONOLULU  
Phone: (808) 768-3799  
[www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

Enter 12-digit Parcel ID

### Home Exemption CLAIM FOR HOME EXEMPTION ROH § 8-10.3

Filing deadline: September 30<sup>th</sup> preceding the tax year.

Each owner-occupant is encouraged to submit his/her own claim for home exemption.

*Please read instructions on the back of this form before completing*

PRINT OWNER/OCCUPANT'S NAME	SOCIAL SECURITY NUMBER	DATE OF BIRTH
EMAIL ADDRESS	PRIMARY PHONE NUMBER	OTHER PHONE NUMBER

PROPERTY (PARCEL) ADDRESS	APT	CITY	STATE	ZIP
MAILING ADDRESS IF DIFFERENT FROM PROPERTY ADDRESS	APT	CITY	STATE	Zip

- A. How many living units are located on this parcel? \_\_\_\_ living units (**NOTE: Your co-op/condominium unit is one living unit.**)
- B. If more than one living unit, provide a plot/floor plan or diagram showing the location of each living unit on the parcel.
- C. How many owners live on this parcel? \_\_\_\_\_ owners
- D. If more than one living unit, state the number of owners residing in each unit. \_\_\_\_\_
- E. Is any portion of this parcel or living unit used for income producing purposes?  No  Yes If yes, \_\_\_\_\_square feet  
Indicate the number of days within (12) months for all uses on this parcel. A new claim must be filed if there any changes to the use of this parcel.

Owner Occupied	Short Term Rental	Long Term Rental	Other	Vacant	Travel	TOTAL

- F. Do you have a home exemption anywhere else?  No  Yes  
If yes, what is the home's address/tax map key? \_\_\_\_\_
- G. Do you live separately from your spouse?  No  Yes  Not Applicable  
If yes, spouse's name: \_\_\_\_\_ and spouse's address/Parcel ID: \_\_\_\_\_  
(Per ROH § 8-10.3(d), spouse is entitled to one-half of one exemption when living separate and apart.)

**HOW TO FILE:**

- File online at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com). Click on the "Home Exemption" icon, and a receipted copy of the claim will be emailed to the email address provided.
- Hand deliver with supporting documents to Real Property Assessment Division ("RPAD"), Satellite City Halls, or mail via First Class Mail, Certified Mail, Registered Mail or Certificate of Mailing to: RPAD, 842 Bethel Street, Basement, Honolulu, HI 96813, or 1000 Uluohia Street, #206, Kapolei, HI 96707. Hand-deliveries will receive receipted copies as proof of filing. For a receipted copy, submit with a self-addressed envelope with sufficient postage.

**CERTIFICATION (read carefully before signing)**

I certify that I own and occupy this home as my principal residence, and in the case where a trust (or trusts) owns the home I certify that I am the settlor or a beneficiary entitled to occupy this home in accordance with ROH § 8-10.3. I also certify that the foregoing is true and correct to the best of my knowledge. I understand that any misstatement of facts will be grounds for disallowance. I also understand if I cease to qualify for such exemption, I must report this change in facts or status to the assessor within 30 days, or by November 1 preceding the tax year to which the change applies. Failure to report a change in facts or status will result in disallowance and penalties.

\_\_\_\_\_  
Owner/Occupant Signature \_\_\_\_\_  
Date

For Tax Year: _____	<b>FOR OFFICIAL USE ONLY</b>
Received By: _____	
Date Received (post office cancellation mark): _____	Attachments: <input type="checkbox"/> Proof of age <input type="checkbox"/> Plot plan <input type="checkbox"/> Trust Certification or Full Trust

## **HOME EXEMPTION REQUIREMENTS**

The real property must be owned and occupied as the owner's principal home as of the assessment date by an individual or individuals. Real property owned and occupied in the City as an owner's principal residence may be evidenced by the following: occupying a home for more than 270 calendar days, registering to vote in the City, being stationed in the City under U.S. military orders, and filing income tax returns as a resident of the State of Hawai'i with an address listed on O'ahu under ROH § 8-10.3(a). Owners are strongly encouraged to maintain all pertinent records, such as lease agreements, to substantiate compliance with the provisions of the exemption. Your ownership of the property must be duly recorded at the Bureau of Conveyances or duly filed in the office of the assistant registrar if real property is registered land in land court pursuant to HRS Ch. 501, on or before September 30th preceding the tax year for which such exemption is claimed.

File a claim for a home exemption on or before September 30th preceding the tax year for which the exemption is claimed (e.g., file on or before September 30, 2024 for the tax year beginning July 1, 2025 and ending June 30, 2026). Any change in facts or status that affects the entitlement to the home exemption (e.g. moving out, changing ownership, death of claimant, etc.) must be reported to RPAD within 30 days of the event or by November 1 preceding the applicable tax year. Failure to respond to the director's request within 30 days is grounds for denying a claim for an exemption or disallowing an existing exemption.

### **INSTRUCTIONS**

1. Claim forms are available at the Real Property Assessment Division, Satellite City Halls, and the City and County of Honolulu's website, [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com). File a home exemption claim online by clicking on the "Home Exemption" icon, and a receipted copy of the claim will be emailed to the email address provided.
2. A separate claim for home exemption should be filed by each owner-occupant of the subject property in order for the exemption to continue without disruption in the event the property otherwise ceases to qualify for the exemption by reason of passing of claimant or change in title.
3. Present proof of age in person, such as the applicant's driver's license, state identification, birth certificate, or other government or legal document, or photocopy of such proof if applying by mail.
4. Indicate the number of living units on this parcel. (NOTE: Your co-op/condominium unit is one living unit).
  - If more than one living unit or building exists on this parcel, ATTACH a plot plan on a separate sheet of paper. Show the location of the living unit in which the owner resides and the location of other living units.
  - Indicate the building area used as your principal residence.
5. If the property is owned or held in a Trust (e.g. Doe Family Trust):
  - Attach a copy of the Certificate of Trust if you are the Originator/Creator/Settlor of the Trust.
  - Attach a copy of the Long Form Trust if you are a Beneficiary of the Trust.
6. Claim forms are accepted at all Satellite City Halls and must be submitted (a) in duplicate, and (b) with supporting documentation.
7. Under ROH § 8-1.14(b), a taxpayer may stamp the requested records confidential, which will not be open to inspection by the public, including but not limited to:
  - (1) Lease agreements not involving the use of government land;
  - (2) Income statements; and
  - (3) Income and general excise tax statements.
8. Hand-deliver, or mail via First Class Mail, Certified Mail\*\*, Registered Mail\*\* or Certificate of Mailing\*\* a signed claim form with supporting documentation to:

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

Real Property Assessment Division  
1000 Uluohia Street #206, Kapolei, HI 96707

\*\* Per ROH § 8-1.6(b) If any claim is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Postal Service of the registration, certification or certificate shall be considered competent evidence that the claim was delivered to the director and the date of registration, certification, or certificate shall be deemed the postmarked date.

NOTE: This claim CANNOT be filed by facsimile transmission (fax) or via electronic mail (email). For a receipted copy, submit with a self-addressed, stamped envelope, or file in person or online. The Notice of Assessment, which is issued on or before December 15th of each year, shall serve as notification of approval or disapproval of the claim for home exemption.

### **SOCIAL SECURITY NUMBER**

The social security number is requested for the purpose of verifying the identity of the claimant. The request is authorized under the Federal Social Security Act (42 U.S.C.A. Sec. 405(c)(2)(C)). Disclosure is voluntary and will not affect the allowance of a claim for exemption, but the failure to disclose may delay the exemption eligibility determination. If disclosed for purposes of this exemption, social security numbers will not be subject to public access.