Information and Instructions

Claim for Home Exemption

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

1. Eligibility Requirements:

a. Ownership & Occupancy:
   i. Must own and occupy the property as your principal home as of October 1.
   ii. Evidence may include occupying the home for more than 270 calendar days per year, voter registration in the City and County of Honolulu ("City"), U.S. military stationing, or filing a Hawaii resident income tax return with a City address.

b. Ownership Recordation:
   i. Ownership must be recorded with the State of Hawaii Bureau of Conveyances on or before September 30 preceding the tax year for which the exemption is being claimed.
   ii. For leased property, the lease must be residential, at least five years in duration, and require the lessee to pay all property taxes.

2. When to File:

a. On or before September 30 preceding the tax year for which the exemption is being claimed (e.g., file on or before September 30, 2025 for the tax year beginning July 1, 2026, and ending June 30, 2027).
b. Only a one-time filing is required. Once allowed, the exemption will remain in effect until there is a change in ownership or status.
c. Report changes (such as moving, change in ownership, death of claimant, etc.) within 30 days or by November 1 preceding the applicable tax year.

3. How to File:

a. Online: Visit https://realproperty.honolulu.gov and click "Home Exemption". A receipted copy will be emailed.
b. In-Person / By Mail: Submit to one of the two Real Property Assessment Division ("RPAD") offices listed below:
   i. **Downtown Office**: 842 Bethel Street, Basement, Honolulu, HI 96813
   ii. **Kapolei Office**: 1000 Uluʻōhiʻa 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.

4. Trust Documentation (Please Mark Confidential):

a. If you are the settlor of a trust, provide one of the following:
   i. Certification of Trust
   ii. Short-form Trust Agreement
   iii. Full Trust Agreement

b. If you are the beneficiary and the settlor of a trust has passed away, provide both of the following:
   i. Full Trust Agreement
   ii. Settlor's Death Certificate

5. Important Notes:

a. Fax or email filings are not accepted.
b. Each owner should file separately to ensure the exemption continues without issue if ownership changes or a claimant passes away.
c. Provide proof of age for the higher exemption amount at age 65.
d. If there are multiple units, attach a plot plan showing the residence.
e. Spouses may not claim separate exemptions unless living apart.
f. Notice of Assessment, distributed on December 15, will indicate allowance/disallowance of an exemption claim.

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 numbers will be kept confidential and used solely for purposes related to this exemption.

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 Home Exemption

ROH §§ 8-10.3 and 8-10.4

Claimant Name	Social Security Number	Date of Birth
Primary Phone Number	Email Address	

Site Address/Property Address	Apt. No.	City	State	ZIP
Mailing Address (If different from property address)	Apt. No.	City	State	ZIP

Preferred method of contact: ☐ USPS Mail ☐ Email ☐ Phone

1. How many owners reside on this parcel? ____________
2. How many living units are located on this parcel? __________ (Note: Your co-op/condo unit is one living unit.)
3. If more than one living unit, provide a plot plan, floor plan, or diagram showing the location of each living unit on the parcel, and indicate the number of owners residing in each unit: ________________________________
4. Is any portion of this parcel or living unit used for income-producing purposes? ☐ No ☐ Yes

   If yes, what is the square footage used for income-producing purposes? ______________________________

   If yes, indicate below the number of days within twelve (12) months for all uses on this parcel.

Owner Occupied	Short-term Rental	Long-term Rental	Travel	Vacant	Other

   Note: A new claim must be filed if there are any changes to the use of this parcel.
5. Do you have a home exemption anywhere else? ☐ No ☐ Yes

   If yes, what is the home's address and tax map key? ____
6. Do you live separately from your spouse? ☐ No ☐ Yes ☐ Not Applicable

   If yes, spouse's name: ________________________________

   spouse's address and parcel ID: ____

Certification and Acknowledgement

I hereby certify that the information provided in this form and the supporting documents is 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

<u>For Official Use Only</u>

For Tax Year: _____________________________ **Received By:** _______________________________

Attachments: ☐ **Proof of age** ☐ **Plot plan** ☐ **Trust Certification or Full Trust** ☐ **Received /** ☐ **U.S. Postmark:** ____________________