

NUMBER AND AMOUNT OF EXEMPTION BY TYPE AND COUNTY FOR TAX YEAR JULY 1, 2026 TO JUNE 30, 2027

(Amounts in Thousands)

Type of Exemption	HONOLULU C&C		MAUI COUNTY		HAWAII COUNTY		KAUAI COUNTY		STATEWIDE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Affordable Rental Dw/ & Hsg Units	85	\$ 55,860	0	\$ -	0	\$ -	0	\$ -	85	\$ 55,860
Construction Affordable Dwg & Hsg	7	\$ 417	0	\$ -	0	\$ -	0	\$ -	7	\$ 417
Aina Kupuna	0	\$ -	39	\$ 116,078	0	\$ -	0	\$ -	39	\$ 116,078
Alternate/Renewable Energy	47	\$ 441,388	0	\$ -	0	\$ -	5	\$ 12,516	52	\$ 453,904
Alternate Energy In Lieu	0	\$ -	0	\$ -	0	\$ -	1	\$ 1,755	1	\$ 1,755
Cemeteries	42	\$ 58,369	15	\$ 525	55	\$ 15,995	14	\$ 14,003	126	\$ 88,891
Charitable/Non-Profit Organizations	1,022	\$ 3,687,208	376	\$ 705,992	487	\$ 614,747	182	\$ 386,294	2,067	\$ 5,394,241
Childcare	0	\$ -	14	\$ 2,787	0	\$ -	0	\$ -	14	\$ 2,787
Churches	882	\$ 3,116,000	254	\$ 509,112	313	\$ 333,200	140	\$ 206,003	1,589	\$ 4,164,314
Civil - Condemnation	24	\$ 47,842	0	\$ -	0	\$ -	0	\$ -	24	\$ 47,842
Consulates	30	\$ 58,721	0	\$ -	1	\$ 40	0	\$ -	31	\$ 58,761
County Government	2,324	\$ 8,776,664	623	\$ 1,054,267	835	\$ 462,777	355	\$ 569,939	4,137	\$ 10,863,647
Credit Unions	73	\$ 261,698	18	\$ 46,039	18	\$ 59,974	15	\$ 43,486	124	\$ 411,196
Crop Shelters	17	\$ 1,606	0	\$ -	0	\$ -	2	\$ 116	19	\$ 1,723
Disability: Deaf, Blind, Total, Hansen	1,468	\$ 36,900	316	\$ 7,550	1,907	\$ 81,676	427	\$ 20,782	4,118	\$ 146,909
Enterprise Zone	0	\$ -	0	\$ -	1	\$ 224	0	\$ -	1	\$ 224
Federal Government	425	\$ 13,484,105	82	\$ 56,421	111	\$ 435,913	35	\$ 67,291	653	\$ 14,043,730
Forest Reserve	0	\$ -	3	\$ 161	1	\$ 409	0	\$ -	4	\$ 570
For-Profit Child Care Center	16	\$ 25,720	0	\$ -	0	\$ -	0	\$ -	16	\$ 25,720
Government Leases - Portion/Total	0	\$ -	136	\$ 212,760	83	\$ 67,910	14	\$ 75,378	233	\$ 356,048
Hawaiian Homes - 7 Year	31	\$ 26,615	31	\$ 8,672	70	\$ 14,788	25	\$ 30,436	157	\$ 80,511
Hawaiian Homes Commission	3,985	\$ 3,454,203	1,523	\$ 153	2,076	\$ 1,190,038	524	\$ 288,533	8,108	\$ 4,932,926
Hawn Homes Land	326	\$ 1,248,479	590	\$ 81,132	647	\$ 555,133	231	\$ 194,081	1,794	\$ 2,078,825
Hawn Homes Land - Basic	0	\$ -	1,006	\$ 250,524	11	\$ 2,498	0	\$ -	1,017	\$ 253,022
Hawn Homes Land - Multiple	0	\$ -	89	\$ 21,712	0	\$ -	0	\$ -	89	\$ 21,712
Hawn Homes Land - Vacant Land	0	\$ -	283	\$ 29	0	\$ -	0	\$ -	283	\$ 29
Historic Commercial Properties	21	\$ 56,049	0	\$ -	0	\$ -	0	\$ -	21	\$ 56,049
Historic Residential Properties	472	\$ 1,140,738	6	\$ 26,050	28	\$ 45,226	10	\$ 71,013	516	\$ 1,283,028
Homes - Fee - Basic	142,144	\$ 20,059,991	25,029	\$ 7,292,194	16,087	\$ 2,012,122	13,509	\$ 3,188,961	196,769	\$ 32,553,267
Homes - Fee - Multiple	1	\$ 160	2,174	\$ 626,961	30,097	\$ 5,170,303	0	\$ -	32,272	\$ 5,797,425
Homes - Leasehold - Basic	10,590	\$ 1,663,343	311	\$ 87,923	48	\$ 7,492	297	\$ 71,881	11,246	\$ 1,830,638
Homes - Leasehold - Multiple	0	\$ -	78	\$ 21,848	0	\$ -	0	\$ -	78	\$ 21,848
Hospitals	135	\$ 1,355,101	11	\$ 275,410	8	\$ 56,319	3	\$ 21,166	157	\$ 1,707,996
In Lieu of Home - Fee	24	\$ 4,794	0	\$ -	0	\$ -	0	\$ -	24	\$ 4,794
In Lieu of Home - Lease	1	\$ 200	0	\$ -	0	\$ -	0	\$ -	1	\$ 200
Income Exemption	0	\$ -	0	\$ -	0	\$ -	2,047	\$ 237,924	2,047	\$ 237,924
Industrial Zone 50%	75	\$ 94,653	0	\$ -	0	\$ -	0	\$ -	75	\$ 94,653
Kuleana	51	\$ 62,217	53	\$ 34,978	26	\$ 15,567	20	\$ 20,881	150	\$ 133,642
Landscaping, Open-Space	6	\$ 23,949	1	\$ 0	19	\$ 4,048	0	\$ -	26	\$ 27,997
Long Term Rental Owner	0	\$ -	856	\$ 85,400	0	\$ -	0	\$ -	856	\$ 85,400
Long Term Rental Exemption	0	\$ -	4,329	\$ 861,054	0	\$ -	0	\$ -	4,329	\$ 861,054
Low-Moderate Income Housing	274	\$ 3,632,266	39	\$ 448,198	156	\$ 259,267	25	\$ 123,238	494	\$ 4,462,969
Military (Deployed)	0	\$ -	1	\$ 224	0	\$ -	0	\$ -	1	\$ 224
Miscellaneous	0	\$ -	5	\$ 5,469	2	\$ 1,526	2	\$ 20,796	9	\$ 27,791
Mixed Use Commercial-Residential	0	\$ -	0	\$ -	0	\$ -	12	\$ 4,406	12	\$ 4,406
Niihau Minimum Tax	0	\$ -	0	\$ -	0	\$ -	1	\$ 19,641	1	\$ 19,641
Non-Profit Child Care Center	8	\$ 39,852	0	\$ -	0	\$ -	0	\$ -	8	\$ 39,852
Public Utilities	469	\$ 1,183,087	82	\$ 114,752	160	\$ 167,857	28	\$ 38,411	739	\$ 1,504,106
Remnant	0	\$ -	14	\$ 21	0	\$ -	0	\$ -	14	\$ 21
Roadways and Waterways	3,089	\$ 27,928	1,815	\$ 29,198	1,844	\$ 2,630	490	\$ 39,378	7,238	\$ 99,134
Safe Room	0	\$ -	0	\$ -	0	\$ -	71	\$ 2,840	71	\$ 2,840
Schools	140	\$ 1,656,467	17	\$ 278,191	63	\$ 151,939	9	\$ 62,042	229	\$ 2,148,638
Setbacks	1	\$ 633	0	\$ -	0	\$ -	0	\$ -	1	\$ 633
Slaughterhouse	1	\$ 2,544	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,544
State Government	3,741	\$ 18,556,959	1,154	\$ 2,400,798	2,276	\$ 2,818,108	1,090	\$ 1,027,330	8,261	\$ 24,803,195
Taro	0	\$ -	20	\$ 5	0	\$ -	0	\$ -	20	\$ 5
Totally Disabled Veterans	4,870	\$ 5,194,001	504	\$ 501,189	1,268	\$ 771,764	302	\$ 229,468	6,944	\$ 6,696,422
Tree Farm	0	\$ -	0	\$ -	0	\$ -	10	\$ 12,678	10	\$ 12,678
TOTAL	176,917	\$ 89,536,723	41,897	\$ 16,163,776	58,698	\$ 15,319,488	19,896	\$ 7,102,667	297,408	\$ 128,122,654

Note: Amount includes government parcels at actual value and exemptions on federal leases, if any

Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.

July 2026