

Information and Instructions

Claim for Exemption Charitable (Nonprofit) Purposes Revised Ordinances of Honolulu ("ROH") § 8-10.9

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. Exemption Eligibility:
ROH § 8-10.9: Real property, or portions thereof, may be tax exempt if it is owned by a nonprofit organization and used exclusively for nonprofit or charitable purposes. If real property, or portions thereof, is rented or leased to a nonprofit organization for 1 year or more, then the lease agreement must be in effect and recorded with the Bureau of Conveyances or Land Court at the time the claim for exemption is filed, and the property must be exclusively used for nonprofit or charitable purposes to be considered eligible for the tax exemption.
3. Important:
 - a. The same property, or a portion thereof, can claim only one exemption under subsection (b) or subsection (c) of ROH § 8-10.9.
 - b. Any portion of real property used for commercial or other income-producing purposes, even if the income supports a nonprofit or charitable purpose is not tax exempt.
4. Required Documents:
 - a. All properties: A plot plan identifying portion(s) of real property used for a nonprofit or charitable purpose(s).
 - b. Properties for specific eligible purposes:

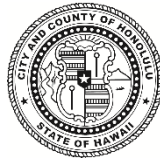
§ 8-10.9 (b)(1)(A): Kindergartens, grade schools, junior high schools, and high schools	Certificate from the State Department of Education
§ 8-10.9 (b)(1)(B): Junior colleges	Plot plan
§ 8-10.9 (b)(1)(C): Group child care centers	Certificate from the State Department of Human Services
§ 8-10.9 (b)(2): Hospitals & nursing homes	Certificate from the State Department of Health
§ 8-10.9 (b)(3): Churches (excludes burying grounds) § 8-10.9 (b)(4): Cemeteries (nonprofit only, excludes cremation purposes)	Dept. of Commerce & Consumer Affairs ("DCCA") registration in good standing, IRS determination letter, federal tax return (Form 990 series)
§ 8-10.9 (b)(5): Property dedicated to public use	Recorded agreement or evidence of public use over 5 years
§ 8-10.9 (b)(6): Nonprofit-labor union, nonprofit-government employees' association or organization, nonprofit-labor union trust, nonprofit-federal credit unions	DCCA registration in good standing, organization charter with dissolution clause, trust documents (if it is a trust), IRS determination letter, federal tax return (Form 990 series)
§ 8-10.9 (b)(6): Properties leased to nonprofit	DCCA registration in good standing, recorded lease agreement, IRS determination letter and federal tax return of the nonprofit lessee (Form 990 series)
§ 8-10.9 (c)(1): Properties for a charitable purpose under a charter, enabling act or governing instrument with a dissolution clause	DCCA registration in good standing, IRS determination letter, federal tax return (Form 990 series), organization charter, enabling act, or governing instrument with dissolution clause provides that the real property must be applied for another charitable purpose or dedicated to the public upon dissolution, termination or cessation of use for an exempt purpose
§ 8-10.9 (c)(2): Patriotic society under Title 36, United States Code (U.S.C)	Organization's charter documents with dissolution clause

5. How to File:
 - a. A fillable application form is available online at realproperty.honolulu.gov.
 - b. Please submit the completed application form in person or by mail, along with required documents to any of the Real Property Assessment Division ("RPAD") offices:
Honolulu Office: 842 Bethel Street, Basement, Honolulu, HI 96813
Kapolei Office: 1000 Ulu'ōhi'a Street, #206, Kapolei, HI 96707
 - c. When mailing, use First-Class, Certified, Registered, or Certificate of Mailing. Include a self-addressed, stamped envelope for a receipted copy.

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)



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

Enter 12-digit Parcel ID

**Claim for Exemption
Charitable (Nonprofit) Purposes
ROH § 8-10.9**

Claimant name (organization)		Claimant (organization) is: ☐ a fee owner ☐ a lessee If lessee, lease term is from: _____ to: _____	
Site address		Mailing address ☐ Use this address for Tax Bill and Assessment Notice	
Employer identification number (EIN)	Business name (DCCA registration required)		Organization's website
Authorized representative's name and title		Rep's phone number	Rep's email address

Select the nonprofit use for which the real property, or portion thereof, is actually and exclusively being used:

- ☐ Kindergartens, grade schools, junior high schools, and high schools, junior colleges
- ☐ Group child care centers ☐ Hospitals/nursing homes ☐ Churches
- ☐ Cemeteries ☐ Dedicated to public use ☐ Leased to a nonprofit organization
- ☐ Nonprofit labor union ☐ Nonprofit government employees' association or organization
- ☐ Nonprofit labor union trust ☐ Nonprofit federal credit unions ☐ Patriotic society (Title 36 U.S.C.)
- ☐ Other charitable purposes (describe): _____
Describe specific use(s) of the parcel: _____

Are all of the land and buildings used exclusively for the nonprofit or charitable purpose claimed?
☐ Yes ☐ No If "No," please attach a plot plan illustrating the location of buildings and areas, and their specific eligible uses, and any non-eligible use listed below (in square feet):
a. That are not exclusively used for nonprofit or charitable purposes;
b. That are used by other parties or organizations; and
c. That are used for gift shops, thrift shops, eating establishments, and recurring commercial activities.

Check appropriate box for documentation submitted to support the exemption claim and attach copies of each:
☐ Dept. of Education Certificate ☐ Dept. of Health Certificate ☐ Dept. of Human Services
☐ DCCA Registration in good standing ☐ Organization Charter ☐ Trust documents
☐ IRS determination letter ☐ Federal tax return (Form 990 series) ☐ Other documents: _____

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	
Received By: _____		☐ Allowed	☐ Disallowed Appraiser ID: _____
Received / U.S. Postmark: _____			
Exemption % of Land: _____		Building #: _____	Exemption % of Building: _____ Building #: _____ Exemption % of Building: _____