



Information and Instructions

Annual Claim for Exemption Public Property-Setback Lines Revised Ordinances of Honolulu (ROH) § 8-10.14(d)

1. Pursuant to ROH § 8-10.14, Exemption-Public property, the following real property shall be exempt from taxation: Any portion of real property within the area upon which construction of buildings is restricted or prohibited and that is actually rendered useless and of no value to the owners thereof by virtue of any ordinance establishing setback lines thereon.
2. To secure the exemption, the claimant shall annually file this form between September 15 and September 30 preceding the applicable tax year and submit the following required documents:
 - a. A sworn written statement with the director describing the real property in detail and setting forth the facts upon which exemption is claimed (completed in this form).
 - b. A written agreement that in consideration of the exemption from taxes the owner will not make use of the land in any way during the ensuing year.
3. Any person who has secured such exemption who violates the terms of the agreement shall be fined twice the amount of the tax that would be assessed upon the land but for such exemption.
4. 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
 - c. When mailing, use First-Class, Certified, Registered, or Certificate of Mailing. Include a self-addressed, stamped envelope for a receipted copy.
 - d. 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