Information and Instructions

Claim for Exemption
Dedicated Lands in Urban Districts
Revised Ordinances of Honolulu ("ROH") § 8-10.11

1. Filing deadline is **September 1** preceding the tax year for which the dedication is petitioned. If approved, the petition will take effect on July 1 of the tax year.

2. Eligibility:
   If you own land in an urban area, or have a long-term lease on land in an urban area for a minimum of 10 years, you can petition to "dedicate" a portion of that land to public-benefit uses. If approved, that specific portion of the land is exempted from property taxes. The public benefit must be worth at least equal to the tax value of the land, measured by the cost of improvements and continuing maintenance for such purpose.

3. Definition of qualifying public-benefit uses:
   a. **Landscaping**: lands that are improved by landscape architecture, cultivated plantings, or gardening.
   b. **Open Spaces**: lands that are open to the public for pedestrian use and momentary repose, relaxation, and contemplation.
   c. **Public Recreation**: lands that may be used by the public as parks, playgrounds, historical sites, campgrounds, wildlife refuges, scenic sites, and other similar uses.

4. Restrictions:
   a. Land within the setback and open space requirements of applicable zoning and building code laws and ordinances cannot be dedicated, except land within a historic district.
   b. The dedication is a minimum period of 10 years, automatically renewable indefinitely, subject to cancellation by either the owner or the director upon five years' notice at any time after the end of the fifth year.
   c. Failure to maintain or improve the land for 12 consecutive months, or explicitly change the use for the land for any length of time during the exemption period, will result in cancellation of the exemption, rollback taxes, penalties and interest.

5. Required documents:
   a. If leased, a recorded lease document with a minimum lease term of 10 years.
   b. Documentation of improvement and ongoing maintenance costs (receipts, bills of sale, etc.). Signage costs and property taxes are not allowable expenses.
   c. Plot plan showing parcel boundaries and illustrating the location of each dedicated and non-dedicated portion and identifying all improvements, areas of portions, and intended uses.
   d. Documents supporting use of dedicated portions and other documents requested by the Real Property Assessment Division to support the request for exemption from real property taxes.
   e. Proof of liability insurance.

6. How to file:
   a. Deadline: September 1 preceding the tax year for which the exemption is claimed.
   b. A fillable claim form is available online at realproperty.honolulu.gov.
   c. 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 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.

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

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Petitioner Name	Petitioner is: ☐ a fee owner ☐ a lessee If lessee, lease term is from: ____________ to: ____________ Recorded lease instrument number is: ____________________
Site Address/Property Address	
Mailing Address ☐ Use this address for Tax Bill and Assessment Notice	

Email Address	Phone Number	Preferred Method of Contact ☐ USPS Mail ☐ Email ☐ Phone

Public-benefit uses: ☐ Landscaping ☐ Open Space ☐ Public Recreation – choose one below:
○ Park ○ Playground ○ Historical Site ○ Campground ○ Wildlife Refuge ○ Scenic Sites

Other public uses (describe): ____

Describe benefit to the public: ____

List total improvement costs and annual maintenance costs on dedicated land (attach additional sheets if needed)

Land area ☐ sq ft ☐ acre	Description of dedicated public-benefit uses	Description of improvement and annual maintenance	Costs of improvement/annual maintenance
Total area:			Total costs:

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 Official Use Only **Approved**: ☐ **Disapproved** ☐

For Tax Year: ________________

Received By: ________________ **Attachments:** **Plot Plan** ☐ **Insurance** ☐

Received / U.S. Postmark: ____________

Total Land Area: ______________ **Exempted Land Area:** ______________ **Land Exemption %:** ________