



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 Ulu'ōhi'a 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.

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
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Petitioner Name	Petitioner is: <input type="checkbox"/> a fee owner <input type="checkbox"/> a lessee If lessee, lease term is from: _____ to: _____ Recorded lease instrument number is: _____
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Site Address/Property Address

Mailing Address <input type="checkbox"/> Use this address for Tax Bill and Assessment Notice
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Email Address	Phone Number	Preferred Method of Contact <input type="checkbox"/> USPS Mail <input type="checkbox"/> Email <input type="checkbox"/> Phone
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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 <input type="checkbox"/> sq ft <input type="checkbox"/> 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 Tax Year: _____	For Official Use Only	Approved: <input type="checkbox"/>	Disapproved: <input type="checkbox"/>
Received By: _____		Attachments:	Plot Plan <input type="checkbox"/> Insurance <input type="checkbox"/>
Received / U.S. Postmark: _____			
Total Land Area: _____	Exempted Land Area: _____	Land Exemption %: _____	