

# EXPLANATION OF THE REAL PROPERTY TAX

## DISABILITY EXEMPTIONS

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## DISABILITY EXEMPTIONS

This handout has been prepared by the Real Property Tax Division to assist property owners in the County of Hawai'i by providing an explanation of the benefits associated with filing a claim for the disability exemption.

### WHO QUALIFIES FOR THE DISABILITY EXEMPTION?

You are entitled to the disability exemption if:

- 1) The ownership of your property is recorded at the Bureau of Conveyances on or before June 30 for the first half payment or December 31 for the second half payment. All leases must be for a term of 10 years or more and recorded at the Bureau of Conveyances in order for the lessee to qualify for the disability exemption. In the case of a lease of Hawaiian homestead land, either lessee and/or spouse shall be entitled to the disability exemption. Proof of marriage must be submitted for the non-Hawaiian spouse claiming the disability.
- 2) The disability shall be certified by:
  - a. a physician licensed under Chapter 453 or 460 or both of the HRS, or
  - b. a qualified out-of-state physician who is currently licensed to practice in the state in which the physician resides, or
  - c. a commissioned medical officer in the United States military service or Public Health service, engaged in the discharge of their official duty.Certification shall be on forms prescribed by the County Department of Finance (Form 19-75A). Official documentation from the Social Security Administration can be substituted for the physician's certification of disability.
- 3) You must file a claim, Form 19-73 or 19-75 for the disability exemption with one or the certification forms described above on or before June 30 for the first half payment or December 31 for the second half payment.

## HANSEN'S DISEASE

If you have Hansen's disease and are hospitalized or under temporary release because of the illness, you are exempt from real property taxes on your real property up to but not exceeding a taxable value of \$50,000.

## BLIND, DEAF OR TOTALLY DISABLED

If you have impaired sight, hearing or are totally disabled, you may file a claim on Form 19-75 for a \$50,000 real property tax exemption on properties you own in the County of Hawaii. This claim is in addition to the regular home exemptions. The home exemption shall be granted first, followed by the applicable blind, deaf or totally disabled exemption on the property claimed as the owner's principal residence. Thereafter, any remaining exemption provided by this section shall be applied to another property.

### BLIND:

An individual whose eyesight does not exceed 20/200 in the better eye with corrective lenses or whose visual sharpness is greater than 20/200. In this latter case, the field of vision must have a width of 20 degrees or less.

### DEAF:

An individual whose average loss in the speech frequencies (500 to 2,000 Hertz) in the better ear is 92 decibels or such other level as may be updated by A.N.S.I. or worse.

### TOTALLY DISABLED:

A person who is totally disabled physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. For example, medically certified heart attack or stroke victim may qualify for this exemption.

## TOTALLY DISABLED VETERANS:

If you are a totally disabled veteran due to injuries received while on active duty with the U.S. Armed Forces, your principal home is exempt from property taxes, other than special assessments and the annual minimum tax. However, if any portion of the home is used for commercial purposes, that portion of the building and land shall not be entitled to the exemption.

For this special exemption, veterans must file a claim on Form 19-73 on or before June 30 for the first half payment or December 31 for the second half payment.

The home exemption will be valid as long as the veteran claiming the exemption remains totally disabled or the widow or widower of the totally disabled veteran remains unmarried.

**Once filed and granted, permanent disability exemptions do not have to be re-filed annually as long as all requirements continue to be met. However, any person who has been allowed an exemption has a duty to report to the assessor within thirty days after qualification for such an exemption ceases. Any person who fails to make a report within the time required shall be liable for a civil penalty of \$100. In addition to the penalty, any individual who files a fraudulent claim for an exemption or attests to any false statement shall be fined \$1,000.**

### MINIMUM TAX

**Parcels of real property including those that qualify for a disability exemption are subject to a minimum tax.**

**Forms are available at the Real Property Tax Offices or can be downloaded from the real property tax website:**  
[www.hawaiipropertytax.com](http://www.hawaiipropertytax.com)