



## HOW TO LOWER YOUR PROPERTY TAX

Applications and additional information available online at:  
[www.hawaiipropertytax.com](http://www.hawaiipropertytax.com)

### HOMEOWNER EXEMPTION & TAX CLASS

An application is required to be submitted with the Real Property Tax Office

APP RECEIVED BY  
JUNE 30, 2025



BENEFIT BEGINS  
JANUARY 1, 2026

APP RECEIVED BY  
DECEMBER 31, 2025



BENEFIT BEGINS  
JULY 1, 2026

1. The property must be your primary residence and occupied by the applicant for more than 200 calendar days per year.
2. You filed a State of Hawai'i residency income tax return (N-11)
3. You cannot claim a homeowner or homestead exemption for any other property (in any jurisdiction).
4. Government issued ID is required to confirm your birthdate to receive the additional tiered age exemptions.
5. You must be an owner or recorded lessee of the property (recorded lease must be for a minimum of 10 years).
  - a. If property is in a trust, either the trustee or beneficiary could be eligible to receive the homeowner exemption & homeowner tax class. This depends on the wording of the trust document.
6. See application for additional requirements needed for Hawai'i residency.

**\* Any commercial activity or rental activity of less than 6 months does not qualify for the homeowner tax class. The homeowner exemption amount may also decrease. \***

**NEW** If you apply and qualify for the homeowner exemption and tax class, you can have a long term rental (6 months or more) on your property & still receive the homeowner tax class.

### RENTAL PROGRAMS

#### AFFORDABLE RENTAL

APP RECEIVED BETWEEN  
OCT 5, 2025 TO  
DECEMBER 31, 2025



BENEFIT BEGINS  
JULY 1, 2026

#### LONG TERM RENTAL



APP RECEIVED BETWEEN  
JULY 1, 2025 TO  
DECEMBER 31, 2025



BENEFIT BEGINS  
JULY 1, 2026

1. Each year by October 5th, the maximum monthly charge for an affordable rental is published on the Real Property Tax website. Updated rental contract/lease required.

1. This is a new program County Council approved. This is for properties that are rented long term for the calendar year and have a 6 month minimum contract/lease.

**THE COUNTY OF HAWAI'I IS LOOKING FOR PEOPLE TO JOIN OUR TEAM!**

Please visit <http://jobs.hawaiicounty.gov> to see all the great opportunities we have to offer and apply online.



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## AGRICULTURAL USE PROGRAMS

DEDICATION APPS RECEIVED BETWEEN  
SEPTEMBER 4, 2024 TO SEPTEMBER 2, 2025



BENEFIT BEGINS  
JULY 1, 2026



**Long Term** (10 year) Commercial Agricultural Use Dedication



**Short Term** (\*3 year) Commercial Agricultural Use Dedication

(\*At the time this notice was printed, Hawai'i County Council was reviewing Bill 23 which would increase the short term commercial ag use dedication period from 3 years to 5 years. You may visit our website for an updated status.)



**Community Food Sustainability Program**

APP RECEIVED BY  
DECEMBER 31, 2025



BENEFIT BEGINS  
JULY 1, 2026



If you are receiving the agricultural preferential use value on your land, you can also submit an application for the homeowner or affordable rental program and get the lower tax rate if you qualify.

## ADDITIONAL PROGRAMS, EXEMPTIONS OR DEDICATIONS THAT LOWER TAXES

- Disability
- Kuleana
- Native Forest Dedication
- Non-Profit/Charitable 501(c)(3)
- Solar Water Heater Tax Credit
- Veteran's Disability

To review all applications, deadlines and for information on the programs available, please visit our website at [www.hawaiipropertytax.com](http://www.hawaiipropertytax.com) or call our offices at (808) 961-8201 (Hilo) or (808) 323-4880 (Kona).

## OTHER QUESTIONS FOR REAL PROPERTY TAX?

Check our website for FAQ (Frequently Asked Questions), Links and Updates:  
[www.hawaiipropertytax.com](http://www.hawaiipropertytax.com)

- Abstracting or Ownership questions: [rptmapping@hawaiicounty.gov](mailto:rptmapping@hawaiicounty.gov) (808) 961-8287
- Billing or Payment questions: [rptcollections@hawaiicounty.gov](mailto:rptcollections@hawaiicounty.gov) (808) 961-8282
- Compliance/Complaints/Reporting: [rptcompliance@hawaiicounty.gov](mailto:rptcompliance@hawaiicounty.gov) (808) 323-4885
- Exemptions/Programs/Changes: [rptclerical@hawaiicounty.gov](mailto:rptclerical@hawaiicounty.gov) (808) 961-8201 or (808) 323-4880
- Valuation Assessments/Ag: [rptappraisal@hawaiicounty.gov](mailto:rptappraisal@hawaiicounty.gov) (808) 961-8354 or (808) 323-4881

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COUNTY OF HAWAI'I

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