



# County of Hawai'i Real Property Tax Division

Aupuni Center ~ 101 Pauahi Street ~ Suite 4 ~ Hilo, Hawai'i 96720 ~ Fax (808) 961-8415  
Appraisers (808) 961-8354 ~ Clerical (808) 961-8201 ~ Collections (808) 961-8282  
West Hawai'i Civic Center ~ 74-5044 Ane Keohokalole Hwy. ~ Bldg D. 2<sup>nd</sup> Floor ~ Kailua-Kona, Hawai'i 96740  
Fax (808) 327-3538 ~ Appraisers (808) 323-4881 ~ Clerical (808)323-4880

CASE NO. \_\_\_\_\_

TAX MAP KEY / PARCEL ID					
ISLE	ZONE	SEC	PLAT	PAR	CPR
3					

**\*\*PLEASE READ INSTRUCTIONS ON THE  
BACK BEFORE COMPLETING THIS FORM\*\***

## CLAIM FOR HOME EXEMPTION

CLAIMANT'S NAME (LAST, FIRST M.):		DATE OF BIRTH (MM/DD/YYYY):		LAST FOUR DIGITS OF SSN:	
SECONDARY CLAIMANT'S NAME (LAST, FIRST M.):		DATE OF BIRTH (MM/DD/YYYY):		LAST FOUR DIGITS OF SSN:	
RELATIONSHIP TO CLAIMANT:					
STREET ADDRESS:					
MAILING ADDRESS:					
TELEPHONE HOME:		BUS:	CELL:	E-MAIL:	

- IS THERE MORE THAN ONE DWELLING UNIT ON THE PROPERTY (EXCLUDING CONDO/APARTMENT COMPLEXES)?  YES  NO  
IF YES, DRAW A PLOT PLAN ON THE BACK OF THIS FORM. DESIGNATE WHICH DWELLING IS YOUR RESIDENCE, AND WHO OCCUPIES THE OTHER DWELLING(S).
- IS ANY PORTION OF YOUR PROPERTY BEING USED FOR RENTAL OR BUSINESS PURPOSES (INCLUDING BED & BREAKFAST OR VACATION RENTALS)?  
 YES  NO **\*\*\*ANY CURRENT OR FUTURE RENTAL OR BUSINESS USE WILL IMPACT HOME EXEMPTION AND HOMEOWNER TAX CLASS.\*\*\***  
-IF YES, PLEASE SELECT WHICH ONE OF THE FOLLOWING.  LONG TERM RENTAL (>180 DAYS)  SHORT TERM RENTAL (<180 DAYS)  
 BUSINESS  
-TYPE OF BUSINESS: \_\_\_\_\_ LOCATION ON PROPERTY \_\_\_\_\_  
-DESIGNATE THE FLOOR AREA OF THE PROPERTY USED FOR RENTAL AND/OR BUSINESS PURPOSE: \_\_\_\_\_ SQ. FT.
- HAVE ALL CLAIMANT'S FILED A STATE OF HAWAI'I RESIDENT INCOME TAX RETURN (N-11) WITHIN THE LAST 12 MONTHS?  YES  NO  
-IF NO, I AM REQUESTING A WAIVER FROM THIS REQUIREMENT FOR THE FOLLOWING REASON:  
 I AM A NEW RESIDENT TO THE STATE OF HAWAI'I AND WILL FILE A STATE OF HAWAI'I RESIDENT INCOME TAX RETURN (N-11) WITHIN THE NEXT 12 MONTHS. **FAILURE TO FILE MAY RESULT IN A ROLLBACK OF ANY BENEFITS GRANTED.**  
 I AM NOT REQUIRED TO FILE UNDER STATE OF HAWAI'I INCOME TAX LAW AND AM NOT REQUIRED TO FILE INCOME TAX IN ANY OTHER JURISDICTION OTHER THAN AT THE U.S. FEDERAL LEVEL.
- DO ANY OF THE CLAIMANTS CLAIM A HOME OR HOMESTEAD EXEMPTION ELSEWHERE?  YES  NO  
-IF YES, INDICATE TAX KEY NUMBER, PARCEL IDENTIFICATION, AND/OR ADDRESS: \_\_\_\_\_  
**\*\*\*THIS IS AN AUTHORIZATION TO CANCEL MY PREVIOUS EXEMPTION AND APPLY IT TO THIS NEW PARCEL\*\*\***

**\*\*\*SUBMIT THIS CLAIM WITH COPIES OF PROOF OF AGE FOR EACH CLAIMANT. ACCEPTABLE PROOFS ARE DRIVER'S LICENSE, STATE ID, BIRTH CERTIFICATE, SENIOR CITIZEN ID, PASSPORT, OR OTHER GOVERNMENT OR LEGAL DOCUMENT.\*\*\***

### CERTIFICATION

I (WE) CERTIFY THAT I OWN AND OCCUPY THIS RESIDENCE AS MY PRINCIPAL HOME. THE PROPERTY IS NOT USED FOR MERE SPECIAL, TEMPORARY, OR VACATION PURPOSES AND IS MY TRUE, FIXED PERMANENT HOME AND PRINCIPAL ESTABLISHMENT. ANY INDIVIDUAL WHO FLIES A FRAUDULENT CLAIM FOR EXEMPTION AND ATTESTS TO ANY FALSE STATEMENT, WITH THE INTENT TO DEFRAUD OR TO EVADE THE PAYMENT OF TAXES OR ANY PART THEREOF, OR WHO IN ANY MANNER INTENTIONALLY DECEIVES OR ATTEMPTS TO DECEIVE THE DEPARTMENT OF FINANCE, SHALL BE FINED \$1,000. **ANY PERSON WHO HAS BEEN ALLOWED AN EXEMPTION HAS A DUTY TO REPORT TO THE ASSESSOR WITHIN 30 DAYS ANY CHANGE IN THE STATUS, OWNERSHIP, OR USE OF THE PROPERTY (e.g. OWNER WAS LIVING ON THE PROPERTY AND IS NOW RENTING). FAILURE TO SUBMIT SUCH A REPORT SHALL BE CAUSE FOR DISQUALIFICATION AND PENALTY.**

CLAIMANT'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ CLAIMANT'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

### FOR DEPARTMENT USE ONLY

U.S. POSTMARK  OTC  FAX  EMAIL DATE RECEIVED: \_\_\_\_\_ BY: \_\_\_\_\_

USPS EXTENDED ZIP \_\_\_\_\_ DIFFERENCE IN MAILING ADDRESS: \_\_\_\_\_

NOTES:

PEND REC  PEND BDLG  PEND DISALLOWANCE

\_\_\_\_ PITT \_\_\_\_ OVER/PITT \_\_\_\_ EX CD \_\_\_\_ CARD# \_\_\_\_ BUILDING % \_\_\_\_ LAND% \_\_\_\_ OTH H/EX CHK \_\_\_\_ STVR CHECK

## **HOME EXEMPTION**

You are eligible for the home exemption if the following requirements are met:

1. The property is owned and occupied as your principal home more than 200 calendar days of a calendar year. The term "principal home" is defined as the place where an individual has a true, fixed, permanent home and principal establishment and to which place the individual has whenever absent, the intention of returning. It is the place in which a person has voluntarily fixed habitation, not for mere special, temporary or vacation purposes, but with the intention of making a permanent home. If any portion of the property is utilized as a rental of less than 180 days, it will result in the disallowance of the Homeowner tax class (rate) and the 3% assessment cap. For additional details regarding effects of agriculture, long/short term rentals, please refer to FAQ's at [www.hawaiipropertytax.com](http://www.hawaiipropertytax.com).
2. The ownership is recorded at the Bureau of Conveyances or Land Court in Honolulu on or before December 31 preceding the tax year for which the exemption is claimed or by June 30. All leases must be for a term of ten years or more and at recorded the Bureau of Conveyances for the lessee to qualify for the home exemption. In the case of Hawaiian Homestead Land, either lessee and/or spouse shall be entitled to the home exemption. Proof of marriage must be submitted for the non-Hawaiian spouse claiming the home exemption.
3. You must file a claim for home exemption, RP Form 19-71, with the Real Property Tax Division on or before December 31 preceding the tax year for the first half payment or June 30 for the second half payment.
4. You have filed a State of Hawai'i Resident Income Tax Return (N-11) within the last 12 months or have requested a waiver from this requirement for one of the following reasons: You are a new resident to the State of Hawai'i and will file a State of Hawai'i Resident Income Tax Return (N-11) within the next 12 months **or** you are not required to file under State of Hawai'i Income Tax Law and not required to file income tax in any other jurisdiction other than at the U.S. Federal level and understand that you are required to refile this waiver every three (3) years. The social security number and date of birth as provided will be used to confirm compliance with this requirement. Failure to provide this information will result in the Disqualification of this application and the benefits of the home exemption.

## **INSTRUCTIONS**

1. Fill in the tax map key/parcel ID of your property.
2. Complete the claim form and submit a photocopy of your proof of age. Acceptable proof includes driver's license, State ID birth certificate, or other government or legal document.
3. Claim forms are available at the Real Property Tax Hilo and Kona Office, or the website at [www.hawaiipropertytax.com](http://www.hawaiipropertytax.com).
4. Deliver or mail claim form with supporting documentation to:

**Real Property Tax Division**  
**Aupuni Center**  
**101 Pauahi Street, Suite No. 4**  
**Hilo, HI 96720**

**Real Property Tax Division**  
**West Hawai'i Civic Center**  
**74-5044 Ane Keohokalole Hwy Bldg. D 2<sup>nd</sup> Flr.**  
**Kailua-Kona, HI 96740**

## **SOCIAL SECURITY NUMBER**

The social security number is required for the purpose of verifying the identity of the claimant, spouse, and State of Hawai'i Resident Income Tax Return filing status as required by Chapter 19-71(e)(1)(D), of the Hawai'i County Code as revised. The requirement is authorized under the Federal Social Security Act (42 U.S.C.A. sec 405 (c)(2)(C)). Disclosure is for the purpose of this exemption and social security numbers will not be subject to public access. Failure to provide the last four digits of all applicant's social security numbers will result in the disqualification of the Homeowner's Exemption benefit.

## **PLOT PLAN**

Draw a plot plan if there is more than one dwelling unit on the property. Please show the dwelling location along with date built, approximate size, one or two story, and adjacent roadway. Designate which building is your residence, the relationship of the occupants of the other dwelling(s) and if it is rented.