



County of Hawaii Real Property Tax Division

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

Aupuni Center • 101 Pauahi Street • Suite No. 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, 2nd Flr. • Kailua Kona, Hawai'i 96740
 Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

CLAIM FOR DISABILITY EXEMPTION

This exemption is in addition to the regular home exemption.

To obtain the regular home exemption, you must file a claim on RP FORM 19-71.

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

- Is this your Primary Residence? YES NO
- Exemption is hereby claimed from Real Property Tax due to (Please check one):
 Hansen's Disease Sufferer Blind Deaf Totally Disabled

CERTIFICATION

I certify that the foregoing is true and correct to the best of my knowledge. I understand that any misstatement of the facts may be grounds for disqualification. Any individual who files a fraudulent claim for exemption or 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 after he/she ceases to qualify for such exemption. Failure to submit such a report shall be cause for disqualification and penalty.**

Claimant's Signature

Date

INSTRUCTIONS

- Complete the claim form, print, and sign. Complete one claim for each parcel owned.
- Complete the Physician's Certified Report on Eye or Hearing Examination or Disability for Tax Exemption Purposes (RP Form 19-75A). Impairment or disability must be certified by a licensed physician, ophthalmologist, otolaryngologist, licensed audiologist or optometrist.
- Deliver or mail the claim form with supporting documentation on or before June 30 preceding the tax year for the first half payment or December 31 for the second half payment to:

Real Property Tax Division
Aupuni Center
 101 Pauahi Street, Suite No. 4
 Hilo, HI 96720
 Telephone: (808) 961-8201

Real Property Tax Division
West Hawai'i Civic Center
 74-5044 Ane Keohokalole Hwy. Bldg. D, 2nd Flr.
 Kailua-Kona, HI 96740
 Telephone: (808) 323-4880

FOR DEPARTMENT USE ONLY

Date Received (U.S. Postmark OTC): _____ By: _____

USPS Extended ZIP: _____

Notes:

_____ EX CD _____ PITT _____ CARD# _____ BUILDING % _____ LAND %

DISABILITY EXEMPTION

You are entitled to the disability exemption if the following requirements are met:

1. The ownership is recorded at the Bureau of Conveyances or Land Court in Honolulu 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 ten 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 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 exemption.
2. The disability shall be certified by:
 - a. a physician licensed under Chapter 453 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 19-75 for the disability exemption with one of the certification forms described above on or before June 30 for the first half payment or December 31 for the second half payment.

Claim forms are available at the Real Property Tax Division Hilo Office, Kona Office, or the website at www.hawaiipropertytax.com.

SOCIAL SECURITY NUMBER

The social security number is requested for the purpose of verifying the identity of the claimant. The request is authorized under the Federal Social Security Act (42 U.S.C.A. Sec. 405 (c)(2)(C)). Disclosure is voluntary and will not affect the allowance of a claim for exemption, but failure to disclose may result in delays in determining eligibility. If disclosed for purposes of this exemption, social security numbers will not be subject to public access.

County of Hawai'i – Real Property Tax Division
Physician's Certified Report on Eye or Hearing
Examination or Disability for Tax Exemption Purposes
(Complete only one part, even if applicant has multiple disabilities)

Tax Map Key(s)/Parcel ID(s) _____

Applicant's Name _____

Address _____ Telephone No. _____

PART I EYE EXAMINATION: Must be done by an ophthalmologist or an optometrist

- a. Diagnosis _____
b. Vision without corrective lenses: OD: _____ OS: _____
c. Vision with corrective lenses: OD: _____ OS: _____
d. Is this applicant's visual acuity 20/200 or worse in the better eye with corrective lenses? [] Yes [] No
e. Is there a field defect in which the widest diameter of visual field subtends an angle no greater than 20 degrees? [] Yes [] No
f. Date first certifiable as legally "blind" _____
g. Should applicant be re-examined for tax purposes? [] Yes [] No If "yes", when? _____

PART II HEARING EXAMINATION: Must be done by an otolaryngologist or licensed audiologist

- a. Diagnosis _____
b. Hearing loss (500-2000 Hertz) without aid: Right _____ Left _____
(Decibels A.S.A. or A.N.S.I. 1969)
c. Is the applicant's average loss in speech frequencies (500-2000) Hertz in the better ear? 92 decibels or such other level as may be updated by A.N.S.I., or worse. [] Yes [] No
d. Date first certifiable as legally "deaf" _____
e. Should applicant be re-examined for tax purposes? [] Yes [] No If "yes", when? _____

PART III REPORT ON DISABILITY: Must be done by physicians licensed under Chapter 453 of the HRS

- a. Diagnosis _____
b. Date first disable or unable to work _____ Date under your care (by year) _____
c. Diagnosis and pertinent symptoms or findings that preclude ability to engage in gainful work _____
d. Is the condition totally and permanently disabling? [] Yes [] No
e. If "No", when should applicant to re-examined for tax purposes? _____

CERTIFICATION BY A LICENSED PHYSICIAN, OTOLARYNGOLOGIST, LICENSED AUDIOLOGIST, OPHTHALMOLOGIST OR OPTOMETRIST

Based on the above report, I hereby certify that:

Applicant conforms to State definition of "Blind" [] "Deaf" [] or "Totally Disabled" [], OR
Applicant does not conform to the above definitions []

Date

Signature of Physician, Otolaryngologist, Audiologist, Ophthalmologist or Optometrist

License Number

Print Name of Physician, Otolaryngologist, Audiologist, Ophthalmologist or Optometrist

Date License Expires

Address of Physician Otolaryngologist, Audiologist, Ophthalmologist or Optometrist

Definitions:

“Blind” means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than Twenty degrees. The impairment of sight shall be certified on forms prescribed by the Real Property Tax Division on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist (Section 235-1, Hawai‘i Revised Statutes).

“Deaf” means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is ninety-two decibels or such other level as may be updated by A.N.S.I., or worse. The impairment of deafness shall be certified by a qualified otolaryngologist or licensed audiologist on forms prescribed by the Real Property Tax Division (Section 235-1, Hawai‘i Revised Statutes).

“Person totally disabled” means a person who is totally and permanently disabled, either physically or mentally, which results in the person’s inability to engage in any substantial gainful business or occupation. The disability shall be certified by a physician licensed under Chapter 453 of the HRS on forms prescribed by the Real Property Tax Division (Section 235-1, Hawai‘i Revised Statutes).

INSTRUCTIONS:

Purpose of Form 19-75A – Use Form 19-75A to certify blindness, deafness, or disability for tax purposes.

How to file – File the original copy of this form attached to Form 19-75, Claim for Disability, with the Real Property Tax Division.

Where to file -

County of Hawai‘i
Real Property Tax Division
Department of Finance

Aupuni Center, 101 Pauahi Street, Suite No. 4 Hilo, HI 96720
Telephone: (808) 961-8201

West Hawai‘i Civic Center, 74-5044 Ane Keohokalole Hwy., Bldg. D, 2nd Flr., Kailua Kona, HI 96740
Telephone: (808) 323-4880

FOR **INCOME TAX** DISABILITY EXEMPTION, CONTACT:

State of Hawai‘i
Department of Taxation
75 Aupuni St
or
P.O. Box 1377
Hilo, HI 96721-1377
Telephone: (808) 974-6321