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Purpose

This document was prepared by the Real Property Assessment Section of the Department of Finance, County of Kauai, to assist Kauai property owners seeking information on home exemptions. It explains how to qualify for exemptions that reduce the net taxable assessed value of the property used in determining the property tax.



Background

The first home exemption law was enacted in 1896 by the Republic of Hawaii to provide some tax relief, encourage home ownership and the settlement of land. In 1896, the home exemption amount was \$300. Currently, the basic home exemption is **\$160,000**. This means that **\$160,000** is deducted from the assessed value of the property and the homeowner is taxed on the balance. For homeowners 60 years and older, additional home exemptions are permitted and these are explained in the section, "[Additional Age Exemption for Senior Citizens.](#)"



Who Qualifies for the Home Exemptions?

You are entitled to the home exemption if:

- 1) You own and occupy the property as your principal home ("real property owned and occupied as the owner's principal home") means occupancy of a home in the county with the intent to reside in the county. Intent to reside in the county may be evidenced by, but not limited to, the following: occupancy of a home in the city for more than **181** calendar days of a calendar year; registering to vote in the county; being stationed in the county under military orders of the United States; and filing of an income tax return as a resident of the State of Hawaii, with a reported address in the county;
- 2) Your ownership is recorded at the Bureau of Conveyances, State Department of Land and Natural Resources, in Honolulu on or before SEPTEMBER 30th preceding the tax years for which you claim the exemption. In the case of a lease, the document must indicate that the lessee has a lease for residential purposes for a term of five years or more and will pay all property taxes;
- 3) You file a claim for home exemption ([Form P-3](#)) with the Real Property Assessment Division on or before SEPTEMBER 30th preceding the tax years for which you claim the exemption.



Single Home Exemption

The law allows just one (1) home exemption; if a husband and wife live apart and own separate homes, each shall be entitled to one-half (1/2) of one exemption or to an exemption apportioned between their respective homes in proportion to the assessed value. Homeowners or lessees, defined

as Homeowners under Chapter 5.A-11.4 and (3)(b) up until 60 years of age will be eligible for a single home exemption of **\$160,000**.



Additional Age Exemption for Senior Citizens

The additional age exemption was established to lighten the tax burden for senior citizens who have relatively fixed retirement incomes. Homeowners between the ages of 60 and 70 years of age are eligible for additional exemption amounts, where the Basic Exemption is increased to **\$180,000** for ages 60 to 70 and **\$200,000** for age over 70.

To obtain the multiple home exemption, a taxpayer must be 60 years if age on or by SEPTEMBER 30th, preceding the tax year for which the exemption is claimed.

NOTE: You are required to contact the Real Property Assessment office should you change your status, such as moving, renting and/or using any portion of your residence as a business within 30 days.



Additional Home Exemption Based On Income

The exemption claim must be filed each year by SEPTEMBER 30th. Real property that qualifies for a Basic Home Exemption and/or Additional Age Exemption may be entitled to an additional \$120,000 Income Exemption based upon an annual gross income of the owner-occupant(s) not to exceed the qualified gross income ceiling for that year. The income used for qualifying is the Federal & the State of Hawaii **gross income** from the year preceding the date of application.

YOU MUST APPLY ANNUALLY FOR THIS ADDITIONAL 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 home is exempted from all property taxes except the **minimum tax of \$100**. For this special exemption, veterans must file a claim on RP Form P-6 (Rev. 5/94) on or before SEPTEMBER 30th. 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 and resides on the subject property as their principal residence.



Hansen's Disease

If you have Hansen's Disease and are confined 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. This is in addition to your regular or multiple home exemption. If you are on a temporary released status, you can retain your exemption during that period. Claims for this special exemption must be filed on RP Form P-6 on or before SEPTEMBER 30th.



Blind, Deaf, or Totally Disabled

If you have impaired sight or hearing or are totally disabled, you may file a claim on RP Form P-6 for a \$50,000 real property tax exemption on property you own. This claim is in addition to the regular or multiple home exemption. Your condition must be certified by a licensed physician of State of Hawaii, a commissioned medical officer in the United States Army, Navy, Marine Corps or Public Health Service. "Certification" will be determined on the basis of a written report resulting from an examination performed by the authorized physician.

The following requirements must be satisfied to qualify for the exemption:

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 (500/2,000 hertz) in the better ear is 82 decibels, A.S.A, or worse.

Totally Disabled:

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. For example, medically-certified heart attack or stroke victims, unable to engage in any substantial gainful business or occupation may qualify for this exemption.

Once filed and granted, these home and real property exemptions do not have to be filed annually, as long as all requirements continue to be met.



If You Sell, Rent or Purchase Another Home

If there is any change which might affect your home exemption, such as no longer occupying the property as your home, ceasing to own the property, and/or renting the property during the tax year, then you must report the change ([P-43](#)) to the Real Property Assessment Section, Department of Finance, County of Kauai. The report must be submitted within 30 days of the change. Failure to file a report within 30 days of any change in status may result in a penalty and additional real property taxes being assessed.



Minimum Real Property Tax

If the total amount of exemptions meet or exceed the net taxable assessment for qualified year, then the minimum tax assessed shall be **\$50 in 2014** or **\$75 in those subsequent qualified years**.



Know Your Tax Map Key Number

All real property tax is mapped and indexed by number according to a tax key system kept by the Real Property Assessment Division. This tax map key identifies your property and homeowners should know their numbers when inquiring about their property. Refer to your assessment notice for your tax map key number.

For additional information call:

(808) 241-4224
Real Property Assessment Section
Department of Finance
County of Kauai
4444 Rice Street, suite 454
Lihue, Hi 96766

