

## ▼ Real Property Tax - Exemptions

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### 1. **How to Contact Us**

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### 2. **What is a home exemption?**

The home exemption is a tax relief program that reduces taxable assessed value by \$200,000 and reclassifies property for tax rate purposes into the Homeowner class.

### 3. **What are the qualifications for a home exemption? (Must be met annually)**

- The owner must occupy the Maui County home for which the exemption is being claimed for more than two hundred seventy (270) calendar days of each calendar year.
- Owner must not rent the entire premises for any portion of the year.
- Owner must file an income tax return as a resident of the State of Hawaii with a reported address in Maui County the year prior to the effective date of the exemption. Non-resident and part-year resident State of Hawaii income tax returns do not qualify for the home exemption.
- The property taxes must not be delinquent.

### 4. **Why do I have to file a Hawaii Resident Income tax return?**

It is one of the requirements of the County ordinance. It is necessary to qualify for the home exemption, as well as to maintain the home exemption status.

### 5. **Do I have to file a Hawaii Resident Income tax return if my accountant says I don't have to file because I don't have income or didn't make enough income?**

Yes, it is one of the requirements of the County ordinance. It is necessary to qualify for the home exemption, as well as to maintain the home exemption status.

### 6. **Do I have to file a Hawaii Resident Income tax return every year?**

Yes, it is one of the requirements of the County ordinance. It is necessary to qualify for the home exemption, as well as to maintain the home exemption status.

### 7. **Is there a deadline to file a claim for home exemption?**

Yes, December 31 of the preceding assessment year.

### 8. **When does the exemption take effect?**

The exemption will take effect January 1 after a claim has been filed. The change in taxes will take effect on the subsequent July 1.

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9. **Do you have to file a claim for home exemption every year?**

No, the exemption will remain in effect unless there is a change in status, such as moving, death, renting the home, or no longer meeting the requirements from question 3 above.

Owners have the responsibility to inform the Real Property Assessment Division within 30 days of any change in status. Failure to report a change in status, or facts will result in disqualification and a \$200 penalty.

10. **What other exemptions are available besides the homeowner's?**

Others include, but are not limited to, disabled veteran's, active duty deployed military, non-profit, taro, leprosy, impaired sight or hearing, totally disabled, credit union, child care and kuleana land. See the County Code for specific and more information.

11. **Does the County still have an age exemption?**

No.

12. **How do I report that someone has a homeowner exemption but is not living on the property? Or my neighbors are in a rental pool but are classified as "Apartment".**

Contact our division and supply the tax map key with the allegation. The division will research the claim. If you would like to make an official "on-line" claim, go to the Maui County website, [www.mauicounty.gov](http://www.mauicounty.gov), under Services tab, click on Online Services and click on Request for Service or go directly to Request for Service Link located below. [Request for Service](#)

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