

## **HOME EXEMPTIONS ([HTTPS://APP.REALPROPERTYHONOLULU.COM/EXEMPT/IDENTIFY](https://app.realpropertyhonolulu.com/exempt/identify))**

Click here (<https://app.realpropertyhonolulu.com/Exempt/Identify>) to file an exemption online

### **Q1: Who qualifies for the home exemptions?**

**A1:** 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 city with the intent to reside in the city. Intent to reside in the city may be evidenced by, but not limited to, the following indicia: occupancy of a home in the city for more than 270 calendar days of a calendar year; registering to vote in the city; being stationed in the city 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 city;
2. Your ownership is recorded at the Bureau of Conveyances, State Department of Land and Natural Resources, in Honolulu on or before September 30 preceding the tax year 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 BFS-RPA-E-8-10.3 (</media/1506/bfsrpp3v2.pdf>)) with the Real Property Assessment Division on or before September 30 preceding the tax year for which you claim the exemption.

Property held in a company, such as an LLC, may not receive a home exemption. Call our office at (808) 768-3799 for more information.

Applications may be submitted by mail, via online (<https://app.realpropertyhonolulu.com/Exempt/Identify>), or in person at either of the two real property assessment division's locations or at any satellite city hall.

Honolulu Office  
842 Bethel Street, Basement  
Honolulu, HI 96813  
PH: (808) 768-3799

Kapolei Office  
1000 Uluohia Street, #206  
Kapolei, HI 96707  
PH: (808) 768-3799

**Q2: I was wondering when the change in our home exemption status would start? I submitted the application in January or February of 2020.**

**A2:** The statutory deadline for the home exemption is September 30, effective for the next tax year beginning on July 1 and ending on June 30. (If the September 30 exemption deadline falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the next succeeding day which is not a Saturday, Sunday, or legal holiday.) Since you missed the September 30 deadline preceding the 2020-2021 tax year, your exemption will take effect for the 2021-2022 tax year.

**Q3: If I rent my house, will I lose the home exemptions that I have? How do I inform the Real Property Assessment Division if my status changes?**

**A3:**

Renting the entire property.

If you vacate and rent the entire your property, you will no longer qualify for the home exemption as you no longer occupy the property as your principal residence. To inform us of this change of status, please complete and submit a Form BFS-RPA-M-8-10.1 (/media/1967/m-8-101-rev-2022-fillable-v2.pdf) or online (<https://app.realpropertyhonolulu.com/COS/Identify>) within 30 days after the change, or no later than November 1st\*.

\*A penalty of \$300 per year may be imposed if an exemption recipient fails to report to the assessor within 30days or by November 1st that they are no longer qualified to receive the exemption.

Renting a portion of the property.

If you are renting a room or a portion of your property and still residing in the property as your principal residence, you are still eligible to receive the home exemption. To inform us of this change, file a Change of Status application Form BFS-RPA-M-8-10.1 (/media/1967/m-8-101-rev-2022-fillable-v2.pdf) or online (<https://app.realpropertyhonolulu.com/COS/Identify>) on or before September 30 and answer question "E – Is any portion of this parcel or living unit used for rental or business purposes? Yes. \_\_\_\_ square feet"

**Q4: I received my notice of assessment and I noticed that I don't have a home exemption which I have had in the previous years and I still live at this address. What do I do?**

**A4:** Send in a copy of both your Federal and State of Hawaii Income Tax Return (including any Schedule E or Schedule 1) and include 12 months of utility statements for 2 out of the 3 utility companies (Electric, Gas and/or Water) for the year prior to the tax year the exemption was removed as verification that you were occupying the property. Please indicate the Parcel ID/Tax Map Key, Property Address, Contact Information (Name, Phone and/or Email Address) and reason to why you are providing our office with this information.

**Q5: I'm applying for the home exemption for the first time, should I attach a copy of my driver's license, birth certificate or passport, to show proof of birth, even though I'm under 65 years old?**

**A5:** Yes. You need to provide proof of your date of birth in order to have our system automatically increase your exemption amount based on your age. Beginning with the 2020 assessment (2020-2021 tax year) the basic home exemption for homeowners under 65 will be \$100,000. This means that \$100,000 is deducted from the assessed value of the property and the homeowner is taxed on the balance. For homeowners 65 years and older the home exemption will be \$140,000. To qualify for this exemption, you must be 65 years or older on or before June 30 preceding the tax year for which the exemption is claimed.

Property owners with an existing home exemption, with their date of birth on file, do not need to re-apply for the new exemption amounts. The exemption amounts will automatically increase depending on the age of the homeowner.

**Q6: I'll be 65 years old on June 5, 2022. I currently have a \$100,000 home exemption. Will I be eligible for the \$140,000 home exemption for the upcoming tax year (tax year 2022-2023)?**

**A6:** Yes, as long as the claimant of the home exemption is 65 years or older on or before June 30th and the Real Property Assessment Division has the claimants date of birth on records as of September 30th prior to the tax year for which the exemption is claimed, the claimant will be eligible for the \$140,000 home exemption.

**Q7: My spouse and I own two properties on Oahu, can I file for a home exemption for one property under my name and my spouse file for a home exemption on the other property in their name so that both homes receive a full exemption?**

**A7:** No, the law allows just one (1) home exemption per married couple. However, spouses living separate and apart may receive one-half (1/2) of one (1) exemption on each property. Generally the home exemption amount awarded is determined based on seniority of age when there are two or more applicants.

**Q8: I have been living at my residence for years, but I haven't had a home exemption throughout those years. Can I get a property tax refund from the city?**

**A8:** No, the taxpayer should have filed a home exemption claim as soon as it was discovered that there was no home exemption in place for the property. The ROH do not provide for tax refunds for home exemptions that are not filed.

**Q9: I'm changing the ownership title of my property to a trust. Do I have to reapply a claim for home exemption?**

**A9:** For changes in ownership or use of your property, it is required that you re-file your exemption. Depending on how your trust is named, there may be questions as to your qualification for exemption. To minimize any questions we might have, it is best that you send in a copy of your trust when you file your exemption.

**Q10: How do you go about removing the homeowner's exemption when the home is put up for rental or sale?**

**Q11: My elderly client owns and resides in an apartment at a co-op. Is there a process by which an owner of a co-op can get a homeowner's exemption for ownership in a co-op?**

**A11:** Your client needs to file the home exemption, form BFS-RPA-E-8-10-3 (/media/1398/bfsrpp3.pdf) or online (<https://app.realpropertyhonolulu.com/Exempt/Identify>).

**Q12: What needs to be done when a property owner receiving a home exemption passes away?**

**A12:**

- The surviving title holder, beneficiary of the property, trustee or authorized representative needs to notify our office of the passing within 30 days or not later than November 1 of that year. The form BFS-RPA-M-8-10.1 (/media/1409/bfsrpp43.pdf) Change of Status form may be used to notify us. The penalty for not notifying us is \$300 plus possible rollback penalties from the effective date.
- If you are a surviving title holder residing in the property as your principal home, please contact our office to ensure that a claim for home exemption application in your name is on record.
- If you are the beneficiary of the property and residing in the property as your principal home, you need to file a Claim for home exemption on or before September 30th prior to the tax year for which an exemption is claimed. (If the property is held in a trust – attach a copy of the full trust to your home exemption application).

**Q13: I purchased a property on February 2, 2021 and filed the claim for home exemption. The public site [www.honolulupropertytax.com](http://www.honolulupropertytax.com) shows that I am the owner and the property has exemption, does this mean my application has been approved?**

**A13:** If you have closed/purchased a property after the Date of Assessment (October 1st of the previous calendar year), the exemption reflected online is the seller's exemption in which you were grandfathered into for the current tax year.

Your Notice of Assessment mailed on December 15th preceding the tax year (i.e.: December 15th 2021 for the July 1st 2022 to June 30th 2023 tax year) will reflect if your application has been approved/disapproved.

\*If you have mailed in your application and would like to confirm receipt of your mailed application, please contact our office at phone: 808-768-3799 or email: [bfsrpmmailbox@honolulu.gov](mailto:bfsrpmmailbox@honolulu.gov). Note the filing deadline for exemptions is September 30th preceding the tax year beginning July 1st.

**Q14: I am trying to file a claim for home exemption online, but the system is not letting me.**

**What can I do?**

**A14:** If this is a brand new development created in the last 12-18 months, the parcel may not be in our online data base download the Form BFS-RPA-E-8-10.3, complete, print and hand-deliver or mail along with a picture of any Government Issued ID and trust\* (If applicable) to the address below.

If this is not a brand new development, the server may be experiencing technical issues. Please report this issue to our office by phone 808-768-3799 during city business hours or email us at [bfsrpmmailbox@honolulu.gov](mailto:bfsrpmmailbox@honolulu.gov) to report that the website is malfunctioning. We recommend that you download the Form BFS-RPA-E-8-10.3, complete, print and hand-deliver or mail along with a picture of any Government Issued ID and trust\* (If applicable) to:

Real Property Assessment Division  
842 Bethel St Basement  
Honolulu HI 96813

\*For properties held in a Trust, if you are the creator of the trust provide a copy of the "Short-Form Trust/Trust Certification". If you are the beneficiary of the Trust, provide a copy of the "Full Trust".

\*\*The filing deadline is September 30th – Mail/Courier Services: Notice of Appeal and Payment Cost shall be deemed filed on the date shown by the Postal Service Cancellation Mark stamped upon the envelope or other appropriate wrapper.

**Q15: Home Exemption Continuance - Relocation to Care Home or Facility Annual:  
Is my uncle entitled to a home exemption if there's plans to move into a care home in California?**

**A15:**No, the long-term care facility or an adult residential care home needs to be licensed to operate in the State of Hawaii.

**Q16: Home Exemption Continuance - Relocation to Care Home or Facility Annual:  
May I rent out my home if I file a continuance of a home exemption due to my moving to a care home?**

**A16:**The home with the continuance cannot be rented, leased, or sold during the time you are residing at the care home.

**Q17: Home Exemption Continuance - Temporary Relocation of Renovation / Sabbatical / Fire:  
What should I do if my main residence, which has a home exemption, is damaged or destroyed by fire?**

**A17:**Read and fill out the BFS-RPA-E-8-10.3B ([/media/1924/e-8-103b-rev-2022\\_18\\_11-fillable.pdf](/media/1924/e-8-103b-rev-2022_18_11-fillable.pdf)) form in its entirety and submit the completed application and all supporting documents per instructions on the form.

**Q18: Home Exemption Continuance - Temporary Relocation of Renovation / Sabbatical / Fire: I have a Home Exemption Continuance (either for Relocation to Care Home or Temporary Relocation due to Renovation/Sabbatical/Fire) and plan to return back to my home. What do I need to do?**

**A18:**Read and fill out the BFS-RPA-E-8-10.3C (/media/1925/e-8-103c-rev-2022\_18\_11-fillable.pdf) form in its entirety and submit the completed application and all supporting documents per instructions on the form.

## **CHANGE OF ADDRESS FOR A TAX BILL OR NOTICE OF ASSESSMENT**

**Q1: How do I change the mailing address for a real property tax bill or notice of assessment?**

## **TAX CREDIT**

**Q1: How can I find out about the tax credit for homeowners?**

## **OWNERSHIP**

Change of name(s), marriages, divorces, and deaths.

### **Land Court Property:**

All of the changes above must be recorded with the Land Court before we make any changes to the owner. We do make copies of the death certificates, marriage certificates, divorce decrees, or name changes from the Lieutenant Governor's Office, and note the information on our records, but we do not change the ownership on our assessment records.

### **Regular System Property:**

As long as we are provided with a copy of the death certificate, marriage certificate, divorce decree, or change of name from the Lieutenant Governor's Office, we will change the ownership accordingly.

**Q1: I got married in 2003, and in early 2004 my bank notified you of my name change. My Real Property Notice of Assessment still has my maiden name on it. How do I go about changing it?**

**Q2: How can I get a copy of my deed? I bought my home in 1989 and I have documents provided by my escrow company, but I can't find my deed.**

**Q3: What form(s) do I need to fill out/submit to change the ownership name to just my name (since my mom passed away last year). Is there anything else I need to submit along with the form?**