News Release
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Mayor Kawakami signs Bill No. 2803, amending homestead exemption status for full-time Kaua‘i residents

LīHU‘E – Mayor Derek S. K. Kawakami has signed Bill No. 2803, amending homestead exemption status for full-time Kaua‘i residents.

“Initiated and guided by the Real Property Assessment Division under the leadership of Real Property Tax Manager Brad Cone, the intent of the homestead exemption is to provide tax relief for qualifying Kaua‘i residents,” said Mayor Derek S. K. Kawakami.

With the signing of this bill, residents must occupy their homes on island for at least 270 days of the calendar year; possess a valid Hawai‘i driver’s license, State ID, or valid green card and claims residency in Hawai‘i with an address on Kaua‘i; or is stationed in the County under United States military orders.

Additionally, residents must file an income tax return as a resident of the State of Hawai‘i with a reported address in the County the year prior to the effective date of the exemption. Non-resident and part-year resident State of Hawai‘i income tax returns do not qualify for the home exemption.

The County of Kaua‘i homestead exemption provides an exemption amount of $160,000 and qualifies residents for the assessment cap which limits assessed values from varying by more than 3% each year. Additionally, it also opens the door for numerous other exemptions provided by the County. This exemption is meant specifically for residents who reside on Kaua‘i as full-time occupants of their primary dwelling.