

COUNTY OF KAUA`I
DEPARTMENT OF FINANCE
REAL PROPERTY ASSESSMENT DIVISION
4444 RICE ST. SUITE A-454
LIHU`E, KAUA`I, HI 96766
PHONE: (808) 241-4224
FAX: (808) 241-6252

REQUIREMENTS OF CHARITABLE/NONPROFIT EXEMPTION

In order for a charitable or nonprofit organization to be exempt from real property taxes the following must be done:

1. File two (2) copies of RP Form P-5 on or before **SEPTEMBER 30TH** prior to the year that exemption is desired.
2. Submit a copy of the Articles of Incorporation that states that the organization is nonprofit and that should the organization be dissolved the real property assets will go to another nonprofit organization.
3. If the organization is leasing property that lease must be for more than one (1) year and said lease must be recorded in Bureau of Conveyances on or before **SEPTEMBER 30TH** prior to the year that the exemption is being filed for.
4. The organization must be physically using and occupying the property on or before **SEPTEMBER 30TH** prior to the year the exemption is being apply for.
5. A current 1045 Letter of Approval from the Internal Revenue Service on the status of the 501-3C.