

**FILING
 DEADLINE
 SEPTEMBER
 30TH**

TAX MAP KEY (TMK)				
ZONE	SECTION	PLAT	PARCEL	CPR

I. Home exemption is hereby claimed from Real Property Tax by:

_____	_____	_____
(PRINT OWNER'S NAME)	(SOCIAL SECURITY NUMBER)	(DATE OF BIRTH)
_____	_____	_____
(PRINT OWNER'S NAME)	(SOCIAL SECURITY NUMBER)	(DATE OF BIRTH)
Home Address _____		
Mailing Address _____		

- A. Is any portion of the property you reside on, used as a rental or business? Yes—Sq ft _____ Approx. days of the year ____ No
- B. How many dwellings are located on this parcel? _____ Total number of living units on this parcel _____
- C. If more than one dwelling, indicate the approximate year built of the dwelling you occupy: _____
- D. Do you or your spouse have a home exemption on any other property? Yes No
 If Yes, indicate tax key / parcel identification no. _____

This is an authorization to cancel my previous exemption and apply it to this new parcel; applicable to Kauai Island exemption only.

- E. Have you filed a State of Hawaii resident income tax return (N-11 or N-13) within the last 12 months? Yes No

If NO, I am requesting a waiver from this requirement for the following reason: (INITIAL BELOW THE APPLICABLE OPTION.)

_____ I/We am/are a new resident(s) to the State of Hawaii and will file a State of Hawaii resident income tax return (N-11 or N-13) not (Initial) later than April 30th the year following this application. FAILURE TO FILE MAY RESULT IN A ROLLBACK OF ANY BENEFITS GRANTED.

_____ I/We am/are not required to file under State of Hawaii Income Tax Law AND am not required to file income tax in any other (Initial) jurisdiction other than at the U. S. Federal level. I/We agree to sign, in the presence of a notary under penalty of law, an Affidavit certifying my income tax status.

II. Submit this Claim with proof of age. Acceptable proof are valid State of Hawaii driver's license, state registration card, birth certificate, and government or legal documents. (Copies of above documents will be accepted with mail-submitted claims.)

III. CERTIFICATION

- I/We own and occupy this property as my/our principal home as of the assessment date; **Claiming the property as owned and occupied as your principal home, certifies that you are not claiming any other home on Kauai, in the state of Hawaii, in another state or in another country. The property is not used for secondary, temporary or vacation purposes and is my true, fixed permanent home and principal residence.**
- My/Our ownership is recorded at the Bureau of Conveyances in Honolulu on or before **SEPT 30TH** preceding the tax year for which the exemption is claimed; **AND**
- I/We am/are filing a claim for the home exemption and submit it to the Real Property Assessment Division on or before **SEPT 30TH** preceding the tax year for which the exemption is claimed.

Any person who has been allowed an exemption has a duty to report to the assessor within 30 days after he ceases to qualify for such exemption. Failure to submit such a report shall be cause for disqualification and penalty of up to \$200 for each year.

Any individual who intentionally misleads the Real Property Assessment Division by knowingly submitting false statements in this application may be prosecuted for Unsworn Falsification to Authorities in violation of Section 710-1063 of the Hawaii Revised Statutes. Unsworn falsification is a misdemeanor and violations may result in imprisonment of up to one year and a \$2,000 fine.

Dated: _____ 20____

_____	_____
OWNER'S SIGNATURE	OWNER'S SIGNATURE
_____	_____
Cell Phone	Email Address

(For Official Use)					
Pitt # _____	Bldg # _____	Bldg # _____	Bldg % _____	Land % _____	
Approval pending: Recordation	Building	Appraiser review	Other: _____		
Received by _____	_____	20_____	Effective _____	Tax Year	



County of Kaua'i
Real Property Administration
Home Exemption Administrative Rules & Policy

Documentation No: RPA 004

Revision Level: 06-09-2010

Scope/Purpose

To promote and provide for a uniform and consistently applied response to all Claim for Home Exemption Filings.

Eligibility

Section 5A-11.4 of the Kaua'i County Code establishes the basis for eligibility of Home Use Exemption, whereas Section 5A-8.1(c)(4) sets forth the determining factors for Homestead tax classification. Administrative Rules were promulgated and certified on June 9, 2010 to further clarify what factors may be considered in determining eligibility for both Home Use Exemption and Homestead tax classification. These "Factors" are enumerated in Administrative Rules RP-10.3 Eligibility for Home Exemption and RP-10.4 Criteria for determination of "principal" home or residence. Under these Administrative Rule, the director may rely on the following criteria to determine whether real property is being used as the owner's "principal" home or residence:

Listed in order of Importance.

1. Amount of time used at this residence, which shall be based on a minimum of 181 calendar days per year;
2. Place of employment;
3. Where other family members reside;
4. The address used for tax returns, driver's license, car and voter registration, bills and correspondence;
5. The location of the owner's banks, religious organizations or recreational clubs;
6. Other uses of property, such as commercial activities, leasing or renting.

In addition, an owner who has temporarily moved into a care home may have his property deemed a "principal" home or residence provided he does not rent the property or permit new individuals (other than immediate family members) to reside at the property and meets all other applicable requirements of K.C.C. Sec. 5A-11.4.

Further, per K.C.C. Sec. 5A-11.4(a)(1)(E), the home exemption shall be applied only to the portion of the property being used exclusively as a home. Should the entire property be rented or used for commercial activities for any amount of time, the property shall not be considered an owner's "principal" home or residence.

It should be noted that a property owner must obtain a Home Use Exemption to become eligible for the Homestead tax classification; however merely obtaining a Home Use Exemption does not necessarily entitle that owner to the Homestead tax class. Homestead tax classification is reserved solely for properties that are used *exclusively* (emphasis added) as the owner's principal home or residence. Uses that would preclude owner-occupants from being considered Homestead properties include second dwellings, commercial use, transient vacation rental use, home offices, bed-and-breakfast operations, and any other uses that may generate income, monetary gain or economic benefit.

SOCIAL SECURITY NUMBER – The applicant's social security number is required for the purpose of establishing the identity of the applicant for home exemption and maintaining a record of home exemption claims. The request is authorized under the federal Social Security Act (42 U.S.C.A. Sec. 405(c)(2)(C)). Disclosure is voluntary and will not affect the allowance of a claim for exemption but failure to disclose may result in delay in verifying eligibility for the claim. If disclosed, social security numbers will not be subject to public access.