



Parcel ID (Tax Map Key)				
Zone	Section	Plat	Parcel	CPR

CLAIM FOR HOME EXEMPTION

FILING DEADLINE **SEPTEMBER 30<sup>th</sup>**

Per § 4-2.2. of the Kaua'i County Code, a fee will be assessed for requested document copies.

I attest by initials that statements below are true:

- ☐ \*I occupy this property as my 'principal residence' for at least 271 days from October 1st through September 30<sup>th</sup> of every year; and
- ☐ \*I understand that I'm required to file a **2025** State of Hawai'i Residential Income Tax Return (N-11), with a Kaua'i County Address; and
- ☐ \*I am providing Proof of Residency & Age: Valid Hawai'i State Issued Driver's License; Hawai'i State ID; Resident Alien Green Card with Residency Claimed **ONLY** in Hawai'i and a current Kaua'i Address; or
- ☐ \*Military Orders indicating assigned station in Hawai'i.

I. HOME EXEMPTION is hereby claimed from Real Property Tax by:

Owner One	Owner Two
Print Name _____	Print Name _____
Social Security Number _____	Social Security Number _____
Date of Birth _____	Date of Birth _____
Home Address _____	Home Address _____
Mailing Address _____	Mailing Address _____
Contact Phone _____	Contact Phone _____
Email _____	Email _____

II. PROPERTY ATTRIBUTES

How many dwellings are located on this parcel? \_\_\_\_\_ Total number of living units on this parcel: \_\_\_\_\_

A. If more than one dwelling/living unit, indicate approximate year built of the dwelling/living unit you occupy: \_\_\_\_\_

B. Is any portion of the property you reside on used as a rental or business? **Yes** \_\_\_\_\_ **Sq ft** \_\_\_\_\_  
Approx. days of year? \_\_\_\_\_ or **No** \_\_\_\_\_

C. Do the owners have a home exemption on any other property, anywhere else? **Yes** \_\_\_\_\_ **No** \_\_\_\_\_

If Yes, indicate the **State/ Tax Key / Parcel Identification #**: \_\_\_\_\_

This is an authorization to cancel my previous Kaua'i Island exemption and apply it to this new parcel.

III. CERTIFICATION (Initial all for processing)

- 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 Kaua'i, in the state of Hawai'i, 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.** \_\_\_\_\_Initial
- My/Our ownership is recorded at the Bureau of Conveyances in Honolulu on or before **SEPT 30** preceding the tax year for which the exemption is claimed; \_\_\_\_\_Initial
- We are/ I am filing a claim for home exemption and submitting it to the Real Property Assessment Section on or before **SEPT 30** preceding the tax year for which the exemption is claimed. \_\_\_\_\_Initial
- I certify that as of the date of this application my Kaua'i Property taxes are current. \_\_\_\_\_Initial

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 the cause of disqualification and penalty of up to \$200 for each year.

Any individual who intentionally misleads the Real Property Assessment Section by knowingly submitting false statements in this application may be prosecuted for Unsworn Falsification to Authorities in violation of Section 710-1063 of the Hawai'i Revised Statutes. Unsworn falsification is a misdemeanor, and violations may result in imprisonment not to exceed one year and a fine of up to \$2,000.

**\*\* 2025 STATE OF HAWAII'I INCOME TAX RETURNS WILL BE AUDITED. FAILURE TO FILE MAY RESULT IN AN AUTOMATIC DISALLOWANCE.\*\***


OWNER'S SIGNATURE _____	DATED _____	OWNER'S SIGNATURE _____	DATED _____
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(For Official Use)

Tax Class # \_\_\_\_\_ Total Bldgs. # \_\_\_\_\_ Total Living Units # \_\_\_\_\_ Owner-Occupied Bldgs.# \_\_\_\_\_

Approval pending: ☐ Recordation ☐ Building ☐ Tax Delinquency ☐ Other: \_\_\_\_\_

Received by: \_\_\_\_\_ Dated: \_\_\_\_\_ Effective \_\_\_\_\_ (tax year) Assessment

	<b>County of Kaua'i</b> Real Property Division Home Exemption Administrative Rules & Policy Summary	Documentation No: RPA 004
		Revision Level: 09-23-21

**Administrative Rules of the Director of Finance Relating to Home Exemptions Section 5A-11.4 of the Kaua'i County Code 1987, as amended**

**Scope/Purpose.** These rules are further intended to ensure that the referenced provisions are applied in a uniform and equitable manner.

**Eligibility for Home Exemption.** An owner is entitled to a home exemption if the following requirements are met:

- ✓ The property is owned and occupied as of the assessment date;
- ✓ The owner's ownership is recorded at the Bureau of Conveyances in Honolulu on/or before September 30 preceding the tax year for which the exemption is claimed;
- ✓ The owner files a claim for the home exemption and submits it to the Real Property Division on/or before September 30 preceding the tax year for which the exemption is claimed;
- ✓ The owner files an income tax return as a resident of the State of Hawai'i with a reported address within the County of Kaua'i 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 owner may not hold a homeowner's exemption or claim a principal home on any other property, whether on Kaua'i, in the State of Hawai'i, in another state, or in another country. Possession of multiple homeowners' exemptions for any given tax year shall result in the revocation of all homeowners' exemptions within the County of Kaua'i for those periods in which the multiple homeowners' exemptions were held. Adjustments and rollback taxes due to the loss or denial of an exemption shall be imposed in accordance to K.C.C. Sec. 5A-11.1(e) and 5A-3.4. Property owners may reapply for a homeowner exemption in the tax year following the revocation;
- ✓ In the event that a married couple are living separate and apart in the State of Hawai'i, the qualified exemption may be split in half for a maximum period of two years; and
- ✓ Property taxes related to this parcel are considered current. No home exemption shall be allowed if taxes on the property are delinquent unless the taxpayer has entered into a payment agreement with the Director and the taxpayer meets the terms of said agreement.

**Criteria for determination of "principal" home or residence.** In addition to all other applicable requirements of K.C.C. Sec. 5A-11.4 and its implementing administrative rules, the Director will rely on the following criteria to determine whether real property is being used as the owner's "principal" home or residence:

- ✓ The address used for Hawai'i residential tax returns, driver's license, car and voter registration, bills and correspondence; and
- ✓ Presentation of a valid Hawai'i Driver's License or Hawai'i State ID; and
- ✓ Amount of time used at this residence, which shall be based on a more than 270 calendar days per year (the calendar year shall begin on the date of assessment, October 1, and end on September 30 of the following year).

All requested forms shall be due within fifteen days of being mailed to the owner's last known address, unless otherwise provided by law. It is the owner's responsibility to keep the Real Property Division current as to the owner's last known address.

**Forms.** To determine whether an owner qualifies or, if already received, continues to qualify for an exemption pursuant to K.C.C. Sec. 5A-11.4, the Director may require an owner to complete a form that requests information relevant to the exemption and/or to produce relevant documents. Should the owner fail to complete the form entirely or fail to provide the requested documents or fail to respond, the Director may refuse to permit the exemption or, if applicable, disallow the exemption. After reviewing the form or documents, the Director may require the owner to provide additional information, if the Director deems it necessary to determine if the owner qualifies or continues to qualify for the exemption.