RESET PRINT

COUNTY OF KAUA'I
DEPARTMENT OF FINANCE
REAL PROPERTY DIVISION

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

CLAIM FOR DEPLOYED ACTIVE-DUTY MILITARY PERSONNEL EXEMPTION

DEADLINE TO APPLY: JUNE 30TH (Primary Residence Only)

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

QUALIFICATION:

An individual serving in the Armed Forces of the United States at any time during Tax Year 2026 (July 01, 2026, to June 30, 2027) in a combat zone or hazardous duty area . . . Section 5A-11.28(c)

Claimant's Name: _____

Primary Residence Address: _____

Mailing Address: _____

Phone No(s): Bus _____ Cell: _____

Email: _____

Signature: _____

Note: The full exemption of the real property tax assessment for primary residence shall be applied to the assessment made for the tax year for which a claim for exemption is submitted and granted. For further information, contact the number shown below.

PROVIDE PROOF AS DESCRIBED IN SECTION 5A-11.28 (c) (2) SUCH AS official orders issued by the Department of the United States of Defense stating the date of deployment and duration thereof . . .

Claim received by: _____

For Tech or Assessor Date Effective Tax Year)

REAL PROPERTY ASSESSMENT
• (808) 241-4224 (main) • (808) 241-6252 (fax)
• rpassessment@kauai.gov (email)
• 4444 Rice Street, Suite 454 • Līhu'e, Hawai'i 96766

REAL PROPERTY COLLECTION
• (808) 241-4272 (main)
• rpc@kauai.gov (email)
• 4444 Rice Street, Suite 463 • Līhu'e, Hawai'i 96766

www.kauai.gov or www.kauaipropertytax.com (website)
An Equal Opportunity Employer

Rev. 10.01.2026

Sec. 5A-11.28 Tax Credit for Homes of Veterans with Wartime Service.

(a) Veterans deployed before the 2008 tax year to a combat zone or hazardous duty zone are qualified to receive a one-time real property tax credit of a maximum of one thousand five hundred dollars ($1,500.00) for the 2008 tax year, provided:

(1) That such veteran shall provide to the Director of Finance or any of his or her representatives proof of service in a combat zone or hazardous duty area. Supporting documents include, but are not limited to, DD Form 214, Orders, Leave and Earning Statement reflecting combat pay, letters from unit commanders attesting to combat duty and dates, combat awards and decorations, or other official documentation specifying dates of combat duty.

(2) That the real property tax credit of one thousand five hundred dollars ($1,500.00) shall not be granted on more than one (1) property for any, one (1) person.

(3) This Section does not apply to veterans that have been discharged under other than honorable conditions.

(b) A surviving spouse of a veteran is qualified to receive a one-time real property tax credit of a maximum of one thousand five hundred dollars ($1,500.00) for the 2008 tax year, provided that the provisions set forth in Subsection (a) of this Section are met.

(c) Deployed Active-Duty Military Personnel Exemption. Individuals serving in the armed forces of the United States at any time during a tax year after the 2007 tax year in a combat zone or hazardous duty area, or in an area outside the United States in direct support of military operations in a combat zone or hazardous duty area are hereby granted a full exemption of the real property tax assessment for their primary residence.

(1) The exemption shall be applied to the assessment made for the tax year for which a claim for exemption is submitted and granted. Claims shall be filed on or before June 30th of the tax year for which the exemption is claimed.

(2) The individual shall submit to the Director proof of deployment for the tax year for which the exemption is sought. Such proof shall include, but is not limited to, official orders issued by the United States Department of Defense that state the date of deployment and duration thereof.

(3) The exemption shall be applied in addition to any other exemption provided by this Section.

(4) For the purpose of this Section, spouses who own property jointly, by the entirety, or in common, on which a home exemption has been granted pursuant to this Section shall be entitled to this exemption when at least one (1) of the spouses qualifies for this exemption.

(d) "Combat zone" means any area the President of the United States designates by executive order as an area in which the U.S. Armed Forces are engaging in or have engaged in combat. An area becomes a combat zone and ceases to be a combat zone on the dates the President designates by executive order. Past combat zones include the various theaters of World Wars I and II, the Korean conflict, the Vietnam conflict, Operation Urgent Fury (Invasion of Granada), and Operation Just Cause (Panama). Current combat zones include the Persian Gulf, Red Sea, Gulf of Oman, Gulf of Aden, the Arabian Sea north of ten (10) degrees north latitude and west of sixty-eight (68) degrees east longitude, Iraq, Kuwait, Saudi Arabia, Oman, the United Arab Emirates and the airspace above these areas effective January 17, 1991, the former Federal Republic of Yugoslavia (Serbia/Montenegro), Albania, the Adriatic Sea, the Ionian Sea north of the 39th parallel and the airspace above these locations effective March 24, 1999, and Afghanistan, including the airspace above, effective September 19, 2001.

(e) "Hazardous duty area" means an area that Congress has designated through legislation where the Armed Forces are entitled to the same benefits afforded service in a combat zone. Currently, there are two (2) such areas: Bosnia/Herzegovina, Croatia, and Macedonia, effective November 21, 1995, and the former Republic of Yugoslavia (Serbia/Montenegro), Albania, the Adriatic Sea, the Ionian Sea north of the 39th parallel and the airspace above, effective March 24, 1999. (Ord. No. 862, December 19, 2007)