



COUNTY OF HAWAII
Real Property Tax

LOWER EAST RIFT ZONE ERUPTION FAQ'S

If lava covers my property, does the County adjust my real property taxes?

The Hawaii County Code does allow the remission of taxes for properties covered by the lava. The Real Property Tax Division is working with the Office of Housing and Community Development on identifying these parcels and will provide a remission for properties inundated or destroyed prior to the end of the tax year on June 30, 2018. This remission includes assessed/taxable land, structures, and homes.

For individuals that made the payment on the February 2018 bill, you may receive a credit if one is due. If your address has changed, please let the Real Property Tax Division know by calling (808) 961-8201.

If my property is lava-locked and inaccessible, even if it itself is not covered, does the County make an adjustment on property taxes?

While the County Code states that property is valued as of January 1 each year, Mayor Kim has issued a Third Supplementary Emergency Proclamation effective July 2, 2018 which allows for the reassessment of properties that suffered uninhabitability or isolation due to the current eruptive event. Accordingly, the Real Property Tax Division has made the determination that properties that are lava locked or inaccessible will have an assessed value of \$0 for the 2018 tax year beginning July 1, 2018.*

**See Exhibit A of the Third Supplementary Emergency Proclamation for a detailed map of parcels included.*

What if I live in Leilani Estates and I can still access my house, but I can't live there due to safety concerns with the lava, what does the Real Property Tax Division do?

Properties located within Leilani Estates have been included in the Third Supplementary Proclamation mentioned above. This also includes parcels located within Lanipuna Gardens, Pohoiki Bay Estates, Kapoho Estates, and properties inaccessible as of the date of the proclamation. Accordingly, the Real Property Tax Division has made the determination that these properties will have an assessed value of \$0 for the 2018 tax year beginning July 1, 2018.

What if I live in an area South of Leilani Estates accessible via Hwy 130? I can still access my house, but I can't live there due to safety concerns with the lava, what does the Real Property Tax Division do?

Properties located South of Leilani Estates accessible via Hwy 130 have been included in the Third Supplementary Proclamation mentioned above due to the potential uninhabitability or isolation from the current eruptive event. This includes, but is not limited to, parcels located within Kalapana Seaview Estates, Kehena Beach Estates, and the Black Sand Beach Subdivision. Accordingly, the Real Property Tax Division has made the determination that these properties warrant a 40% reduction in market value for the 2018 tax year beginning July 1, 2018. This may result in a reduction in taxes.

**See Exhibit A of the Third Supplementary Emergency Proclamation for a detailed map of parcels included.*

What does my insurance company need so I can get reimbursed?

The Real Property Tax Division has been in contact with several different companies throughout this event. So far, all companies have indicated a Damage Assessment Letter issued by the Real Property Tax Division as one component they use to review the eligibility of claims. If you require a Damage Assessment Letter, please contact the Real Property Tax Division at (808) 961-8201.

How long does the Damage Assessment Letter process take?

While every effort is made to assure a prompt confirmation of damage, the nature of this eruptive event limits our ability to conduct site inspections. The Real Property Tax Office is working with all available data, including flight imagery, to provide information to the Office of Housing and Community Development (OHCD). Once confirmation has been received from OHCD, a Damage Assessment Letter is issued. As this process is driven by the availability of information, the issuance of Damage Assessment Letters can vary significantly from parcel to parcel.

I have lost my home due to the current eruption and have relocated to another home that I own and occupy. Can my Homeowner's Exemption be transferred from my old home to my new home?

Mayor Kim has issued a Third Supplementary Emergency Proclamation effective July 2, 2018 which allows for the immediate application of the Home Exemption to the new home to relieve any unnecessary hardship and inequity for those homeowner's that have relocated from parcels included within the proclamation. You will be required to complete a new Claim for Home Exemption for the property you would like the Home Exemption transferred to. Please contact the Real Property Tax Division at (808) 961-8201 for more information.

To change your mailing address or if you have further questions regarding your real property tax, please contact the Hilo office at (808) 961-8201.