



IMPORTANT INFORMATION ON COUNTY OF HAWAII REAL PROPERTY TAX

WHAT IF I MOVED OR CHANGED THE CURRENT USE OF THE PROPERTY?

It is the property owner's responsibility to inform our office, in writing, of any changes in address, ownership, or use (e.g. short/long-term rental of a portion or entire home) of the property within 30 days of the change.

COMPLIANCE/REPORTING

Properties not in compliance with programs they are enrolled in will be disallowed from receiving the benefits. Along with the disallowance in benefits, the property will also incur rollback taxes which is the difference in taxes paid, and what should have been paid at the higher assessed value, plus a ten percent penalty.

If you suspect a property is receiving a benefit that it does not qualify for, please contact our Compliance/Reporting section.

AFFORDABLE RENTAL HOUSING

To expand the inventory of affordable housing and rental units, the County of Hawai'i provides a financial incentive to property owners who rent at affordable rates in accordance with Affordable Housing guidelines.

The owner shall annually file form 19-53(h) between mid-October and December 31, preceding the tax year for which such classification is claimed.

ACCESS OUR WEB PAGE!

www.hawaiipropertytax.com

- Frequently Asked Questions (FAQ)
- How will using your property as a Transient Accommodation Rental affect a Homeowner Exemption & Homeowner Tax Rate?
- How will using your property as a long-term rental affect a Homeowner Exemption & Homeowner Tax Rate?
- How will a property's participation in an Agricultural Use Program affect the Homeowner Exemption & Homeowner Tax Rate?

HOMEOWNER EXEMPTION

The home exemption is deducted from the assessed value of your property to help reduce the net taxable value for the property. The basic home exemption for homeowners under the age of 60 is \$50,000, for homeowners 60-64 years of age, \$85,000, for homeowners 65-69 years of age, \$90,000, for homeowners 70-74 years of age, \$105,000 and for homeowners 75 years of age and over, \$110,000 with age calculated as of January 1, the date of the assessment. An additional exemption of 20% of the assessed value of the property not to exceed \$100,000.

If the property is used **exclusively** as your principal residence, you may be placed in the homeowners tax class which is a preferential tax rate and includes a 3% assessment cap. Commercial use may impact homeowner tax class eligibility.

You are eligible for the home exemption if you own and occupy the property as your principal home and file or intend to file your resident HI state income tax return or apply for a waiver of this requirement. The ownership of your property must be recorded at the Bureau of Conveyances on or before December 31 or June 30.

You must file a claim, Form 19-71, for the home exemption on or before December 31 for the first half payment and June 30 for the second half payment.

DISABILITY EXEMPTIONS

If you have Hansen's Disease, have impaired sight or hearing or are totally disabled, you may file a disability claim, for a \$50,000 real property tax exemption. This claim is in addition to the regular home exemption and must be filed on the same parcel. Certification shall be done on Form 19-75(A).

If you are a **totally disabled veteran**, your principal home is exempt from property taxes except for 50 percent of the minimum tax amount. You must submit claim Form 19-73 to receive your exemption benefits.

OTHER PROGRAMS OFFERED

- Exemptions
 - Dedications
 - Preferential agricultural use assessments
 - Non Profit/Charitable (501(c)(3))
- * Visit www.hawaiipropertytax.com for additional information

The County of Hawai'i is Looking for People to Join Our Team

Visit our website at <http://jobs.hawaiicounty.gov> to see all the great employment opportunities we have to offer.

HOW ARE MY PROPERTY TAXES CALCULATED?

To calculate the amount of your tax bill, you will need to find the "NET TAXABLE VALUE" of your property. This value was provided on your assessment notice that was mailed out on March 15th. Tax rates are available on www.hawaiipropertytax.com.

Formula to calculate your taxes:

Assessed Value - Exemption = Net Taxable Value

$$\frac{\text{Net Taxable Value} \times \text{Tax Rate}}{\$1,000} = \text{Taxes Due}$$

Note: Tax Rates are established on or before June 20 for the upcoming tax year beginning July 1.

MINIMUM TAX

Parcels of real property including those that qualify for a home exemption are subject to a minimum tax of \$200, with the following exceptions:

If the property owner receives a home exemption or a totally disabled veteran's exemption*, resulting in the minimum tax and the assessed value of the improvements are:

- a) \$50,001 to \$75,000, minimum tax is \$150;
- b) \$25,001 to \$50,000, minimum tax is \$100;
- c) Up to \$25,000, minimum tax is \$50.

*50 percent of minimum tax will apply for parcels with owners receiving a totally disabled veteran's exemption.

No tax shall be applied to properties with a market value of \$500 or less.

TO MAKE A PAYMENT

Make your check or money order payable to: **DIRECTOR OF FINANCE**; write your tax map key number or parcel ID number on the payment.

You may pay your real property tax bill online at: <http://payments.ehawaii.gov/propertytax/hawaii>. Administrative costs associated with online payments will be passed on to you in the form of an additional fee by the online vendor.

Credit card payments are not accepted at our Hilo or Kona offices.

TIMELY PAYMENTS

Payments must be **POSTMARKED** on or before the due date. Please remit your payment with the bottom portion of the tax bill. There is no grace period. A 10% penalty plus interest will be added to taxes as prescribed by law. All Payments must be made with U.S. funds.

FOR MORE INFORMATION

Contact us!

Exemptions

rptclerk@hawaiicounty.gov
 East Hawai'i (808) 961-8201
 West Hawai'i (808) 323-4880

Payments/Billing

rptcollections@hawaiicounty.gov
 (808) 961-8282

Ownership

rptmapping@hawaiicounty.gov
 (808) 961-8287

Property Valuation/Assessments

rptappraisal@hawaiicounty.gov
 East Hawai'i (808) 961-8354
 West Hawai'i (808) 323-4881

Compliance/Reporting

rptcompliance@hawaiicounty.gov
 (808) 323-4885

Visit Us!

Hilo: 101 Pauahi Street, Suite 4
 Kona: 74-5044 Ane Keohokalole Hwy.
 Building D, 2nd Floor

Monday - Friday 7:45 a.m. to 4:30 p.m.
 Closed on Holidays

IMPORTANT DATES TO REMEMBER

July 1	Beginning of tax year
July 20	Tax bills mailed to owners
Aug 20	First-half tax installment due date
Sept 1	Deadline for filing dedication petitions
Sept 30	Deadline for filing solar water heater credit
Dec 31	Deadline for filing homeowner, disability, and various exemptions; recording of ownership changes; affordable rental housing application; filing of the non-dedicated agricultural use application and kuleana land exemption
Jan 1	Real property is assessed
Jan 20	Second-half tax bills mailed to owners
Feb 20	Second-half tax installment due date
Mar 15	Assessment notice mailed to owners
Apr 9	Deadline for filing assessment appeals
June 20	County Council establish tax rates
June 30	Deadline for filing homeowner and disability exemptions and recording of ownership changes affecting these exemptions

All deadlines are extended to the next business day if they fall on a weekend or holiday. There is no grace period for all deadlines.