



Parcel ID (TAX MAP KEY)

ZONE	SECTION	PLAT	PARCEL	CPR

(Chap. 5A-11.1, 5A-11.4, 5A-11.5, KCC: 514A-6, HRS)

CLAIM FOR HOME EXEMPTION

FILING DEADLINE SEPTEMBER 30TH

- _____ *I occupy this property as my 'principal residence' for at least 271 days from October 1st through September 30th of every year
- _____ *I understand that I'm required to file a **2023** State of Hawai'i Residential Income Tax Return (N-11), with a Kauai County Address*
- _____ *I am providing Proof of Residency & Age: Valid Hawaii State Issued Driver's License; Hawaii State ID; Resident Alien Green Card with Residency Claimed ONLY in Hawai'i and a current Kauai Address; or Military Orders indicating assigned station in Hawaii.

I attest by initial, the statements above are true.

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 _____

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 the 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 you or your spouse 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 Kauai 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 30TH** preceding the tax year for which the exemption is claimed; _____ Initial
- 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. _____ Initial
- I certify that as of the date of this Application my Kauai 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 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 not to exceed one year and a fine of up to \$2,000.

**** 2023 STATE OF HAWAI'I INCOME TAX RETURNS WILL BE AUDITED. FAILURE TO FILE WILL RESULT IN AN AUTOMATIC DISALLOWANCE.**

Dated: _____

 OWNER'S SIGNATURE

 OWNER'S SIGNATURE

 Cell Phone

 Home Phone

 Email Address

(For Official Use)

Tax Class # _____ Total Bldgs # _____ Total Living Units # _____ Owner-Occupied Bldg # _____

Approval pending: Recordation Building Tax Delinquency Other: _____

Received by _____ Dated: _____ 20____ Effective **2025** Assessment Year



County of Kaua'i
Real Property Administration
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;
- ✓ 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.