



REAL PROPERTY TAX GENERAL INFORMATION

WHAT DOES MY PROPERTY TAX DOLLAR PAY FOR?

County government depends on property taxes to pay for an array of services, including police and fire protection, civil defense, parks and recreation, elderly activities, solid waste program, mass transit, economic development, flood control, and animal control.

Note: Roads, highways, and traffic signals/lights are funded primarily by your fuel taxes, state/federal grants-in-aid, and private developers. In addition, water development and services are funded primarily by ratepayers and private developers.

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 of the property within 30 days of the change.

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.

Formula to calculate your taxes:

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

Tax Rates for tax year 2009-10 are as follows:

<u>Description</u>	<u>Rate</u>	
	Land	Bldg.
Affordable Rental	\$5.55	\$5.55
Residential	\$8.10	\$7.10
Apartment	\$8.10	\$8.10
Commercial	\$9.00	\$9.00
Industrial	\$9.00	\$9.00
Agricultural	\$8.35	\$6.35
Conservation	\$8.55	\$8.55
Hotel/Resort	\$9.00	\$9.00
Homeowner	\$5.55	\$5.55

Since 2008-09, Unimproved Residential and Improved Residential were combined into one class, Residential. A new class, Affordable Rental Housing was enacted.

Parcels of real property including those that qualify for a home exemption are subject to a minimum tax of \$100, 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 \$75;
- b) \$25,001 to \$50,000, minimum tax is \$50;
- c) Up to \$25,000, minimum tax is \$25.

A \$25 minimum tax shall be applied to all properties with a market value of \$500 or less.

HOMEOWNER EXEMPTION

The home exemption is deducted from the gross value of your property to help reduce the net taxable value for the property. The basic home exemption is \$40,000, for homeowners 60 to 69 years of age, \$80,000 and 70 years of age or over, \$100,000. An additional exemption of 20% of the assessed value of the property not to exceed \$80,000 was enacted effective 2005.

You are entitled to the home exemption if you own and occupy the property as your principal home for more than 200 calendar days of a calendar year. 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. 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 the minimum tax amount. You must submit claim Form 19-73 to receive your exemption benefits.

OTHER PROGRAMS OFFERED

The County of Hawai'i offers special programs for the landowner such as exemptions, a 3% growth cap for homeowner's classification, agricultural use assessments, and dedications to help lower an owner's real property taxes.

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 its Affordable Housing guidelines.

The owner shall annually file form 19-53(h) on or before December 31, preceding the tax year for which such classification is claimed.

TO MAKE A PAYMENT

Make your check or money order payable to: DIRECTOR OF FINANCE; write your tax map key no. or parcel ID no. 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.

IMPORTANT DATES TO REMEMBER

Jul 1	Beginning of tax year
Jul 20	Tax bills mailed to owners
Aug 23	First-half tax installment due date
Sep 1	Deadline for filing dedication petitions
Sep 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 21	Second-half tax installment due date
Mar 15	Assessment notice mailed to owners
Apr 9	Deadline for filing assessment appeals
Jun 20	County Council establish tax rates
Jun 30	Deadline for filing homeowner and disability exemptions and recording of ownership changes affecting these exemptions

FOR MORE INFORMATION

Call Us! *Have your Tax Map Key/Parcel ID number handy.*

Exemptions/Assessments	
East Hawai'i (808)	961-8201
West Hawai'i (808)	327-3540
Payments/Billing (808)	961-8282
Ownership (808)	961-8287
Property Valuation	
East Hawai'i (808)	961-8354
West Hawai'i (808)	327-3542
Commercial (808)	961-8276
Street Address (808)	961-8469

Visit Us! Office Hours are Monday – Friday
7:45 a.m. to 4:30 p.m. Closed on Holidays.
Hilo: 101 Pauahi Street, Suite 4
Kona: 75-5706 Kuakini Hwy, Suite 112

Access Our Web Page!

Real Property Tax office:
www.hawaiipropertytax.com