

CLAIM FOR HOME EXEMPTION
(Chap. 5A-11.1, 5A-I 1.4, 5A-11.5, KCC: 514A-6, HRS)

(For Official Use)	
Pitt	# _____
Bldg	# _____
Bldg	# _____
Bldg	% _____
Land	% _____

TAX KEY				
Zone	Section	Plat	Parcel	CPR/HPR

I. Home exemption is hereby claimed from Real Property Tax by:

_____	_____	_____
(PRINT OWNER'S NAME)	(SOCIAL SECURITY NUMBER)	(DATE OF BIRTH)
_____	_____	_____
(PRINT SPOUSE'S NAME)	(SOCIAL SECURITY NUMBER)	(DATE OF BIRTH)

Home Address _____

Mailing Address _____

Is any portion of your home used as a rental or business? Yes No

If Yes, designate floor area used for home _____ Sq. Ft.

Designate floor area used for rental or business _____ Sq. Ft.

Do you have home exemption on any other property? Yes No

If Yes, indicate tax key no. _____

If more than one dwelling, indicate the approximate year built of the dwelling you occupy: _____

Certification	
I certify that I own and occupy my home, that all statements in this return are true and correct to the best of my knowledge. I understand that any misstatement of facts will be grounds for disqualification and penalty.	
Date _____	20 _____
_____ OWNER'S SIGNATURE	
_____ SPOUSE'S SIGNATURE	
_____ BUSINESS PHONE	_____ HOME PHONE

II. Submit this Claim with proof of age. Acceptable proofs are driver's license, state registration card, birth certificate, and government or legal documents. (Copies of above documents will be accepted with mail-submitted claims.)

Received by _____
_____ 20 _____
FINANCE DEPT. DATE

MAIL TO: Department of Finance
Real Property Assessment Division
4444 Rice St., Suite A-454
Lihue, Hawaii 96766

Effective _____ Tax Year

NOTE: You are entitled to the home exemption if the following requirements are met:

1. The property is owned and occupied as your principal home as of the assessment date;
2. Your 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; **AND**
3. You file 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.
4. Claiming the property as owned and occupied as your principal home, certifies that you are not claiming any other home exemption on any other property.

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.

SOCIAL SECURITY NUMBER – The applicant's social security number is required for the purpose of establishing the identity of the applicant for home exemption and maintaining a record of home exemption claims. The request is authorized under the federal Social Security Act (42 U.S.C.A. Sec. 405(c)(2)(C)). Disclosure is voluntary and will not affect the allowance of a claim for exemption but failure to disclose may result in delay in verifying eligibility for the claim. If disclosed, social security numbers will not be subject to public access.



County of Kaua'i
Real Property Administration
Home Exemption Administrative Rules & Policy

Documentation No: RPA 004

Revision Level: 06-09-2010

Scope/Purpose

To promote and provide for a uniform and consistently applied response to all Claim for Home Exemption Filings.

Eligibility

Section 5A-11.4 of the Kaua'i County Code establishes the basis for eligibility of Home Use Exemption, whereas Section 5A-8.1(c)(4) sets forth the determining factors for Homestead tax classification. Administrative Rules were promulgated and certified on June 9, 2010 to further clarify what factors may be considered in determining eligibility for both Home Use Exemption and Homestead tax classification. These "Factors" are enumerated in Administrative Rules RP-10.3 Eligibility for Home Exemption and RP-10.4 Criteria for determination of "principal" home or residence. Under these Administrative Rule, the director may rely on the following criteria to determine whether real property is being used as the owner's "principal" home or residence:

Listed in order of Importance.

1. Amount of time used at this residence, which shall be based on a minimum of 181 calendar days per year;
2. Place of employment;
3. Where other family members reside;
4. The address used for tax returns, driver's license, car and voter registration, bills and correspondence;
5. The location of the owner's banks, religious organizations or recreational clubs;
6. Other uses of property, such as commercial activities, leasing or renting.

In addition, an owner who has temporarily moved into a care home may have his property deemed a "principal" home or residence provided he does not rent the property or permit new individuals (other than immediate family members) to reside at the property and meets all other applicable requirements of K.C.C. Sec. 5A-11.4.

Further, per K.C.C. Sec. 5A-11.4(a)(1)(E), the home exemption shall be applied only to the portion of the property being used exclusively as a home. Should the entire property be rented or used for commercial activities for any amount of time, the property shall not be considered an owner's "principal" home or residence.

It should be noted that a property owner must obtain a Home Use Exemption to become eligible for the Homestead tax classification; however merely obtaining a Home Use Exemption does not necessarily entitle that owner to the Homestead tax class. Homestead tax classification is reserved solely for properties that are used *exclusively* (emphasis added) as the owner's principal home or residence. Uses that would preclude owner-occupants from being considered Homestead properties include second dwellings, commercial use, transient vacation rental use, home offices, bed-and-breakfast operations, and any other uses that may generate income, monetary gain or economic benefit.