



**CLAIM FOR HOME EXEMPTION**

**TMK:** \_\_\_\_\_

(Chap. [3.48.410](#) & [3.48.450](#) MCC)

**Deadline for Filing: DECEMBER 31, 2023**

Owner's Name	Social Security Number	Date of Birth			
Owner's Name	Social Security Number	Date of Birth			
Property Address	Apt. No.	City	State	Zip Code	
Mailing Address	Apt. No.	City	State	Zip Code	
Home Phone	Cell Phone	Business Phone	Date Purchased (Home)		
Do you have multiple dwellings on your property?		<input type="checkbox"/> NO <input type="checkbox"/> YES			
If YES, please indicate square feet living area of the dwelling you reside in:		_____ square feet	_____ Year Built		
Is any portion of the dwelling you reside in used as a rental or business?		<input type="checkbox"/> NO <input type="checkbox"/> YES			
If YES, please indicate square feet living area of rental or business:		_____ square feet			
Do you or your spouse claim a home exemption or similar type of exemption anywhere else?		<input type="checkbox"/> NO <input type="checkbox"/> YES			
If YES, indicate the tax map key number & location:		_____ Tax Map Key Number	_____ State	_____ County	

You may be entitled to the home exemption if the following requirements are met. Please initial to confirm you meet or will meet the requirements.

\_\_\_\_\_ I own and occupy this property as my principal residence as of January 1, 2024 and filed a claim for home exemption on or before December 31, 2023. Must be occupied for more than two hundred seventy (270) days per calendar year.  
 Initial(s) Here \_\_\_\_\_

\_\_\_\_\_ I understand I must file a 2022 State of Hawaii Resident Income Tax Return with a reported address in the County prior to January 1, 2024. Annual filing required thereafter. **(NOTE: Non-resident and part-year resident State of Hawaii income tax returns do not qualify for the home exemption)**  
 Initial(s) Here \_\_\_\_\_

\_\_\_\_\_ I am stationed in the County under military orders of the United States. Attach copy of military orders. **(Not required to file Hawaii Resident Income Tax Return)**  
 Initial(s) Here \_\_\_\_\_

\_\_\_\_\_ My property taxes are not delinquent on this parcel. **(NOTE: No home exemption shall be allowed if taxes on the property are delinquent)**  
 Initial(s) Here \_\_\_\_\_

**For verification, submit this claim with a Driver's License, State Identification card or government ID. (Copies are accepted with claims submitted by mail)**

To ensure your application is received, we recommend you email the claim form along with your proof of verification to: <mailto:RPA@co.maui.hi.us>

After the exemption has been processed, you will see your name on the RPA website with the effective year of the exemption. Visit [www.mauipropertytax.com](http://www.mauipropertytax.com)

CERTIFICATION			
I certify that I own and occupy this home, and 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 and may be guilty of a misdemeanor per <a href="#">MCC 3.48.072</a> . I also understand if I cease to qualify for this exemption, I must report to the assessor within 30 days this change in facts or status. Failure to report a change in facts or status will result in disqualification and penalties.			
Owner's Signature	Date	Owner's Signature	Date
			SPACE RESERVED FOR DATE STAMP

The applicant's social security number is required for the purpose of establishing the identity of the applicant for home exemption, maintaining a record of homeowner exemption claims and verification purposes. The requirement is authorized under the Federal Social Security Act [42 U.S.C.A. Sec. 405(c)(2)(C)]. Failure to disclose will result in a delay in processing the claim. If disclosed, social security numbers will not be subject to public access.

FOR OFFICIAL USE			
PITT CODE _____	BLDG % _____	Received by: _____ FOR TAX ASSESSOR                      DATE	
EX CODE _____	LAND % _____		
BLDG NO. _____			

**1. What is a home exemption?**

The home exemption is a tax relief program that reduces taxable assessed value by \$300,000 and reclassifies property for tax rate purposes into the Owner-occupied class.

**2. What are the qualifications for a home exemption? (Must be met annually)**

- a. The owner must occupy the Maui County home for which the exemption is being claimed for more than two hundred seventy (270) calendar days of each calendar year.
- b. Owner must not rent the entire premises for any portion of the year.
- c. Owner must file an income tax return as a resident of the State of Hawaii with a reported address in Maui County the year prior to the effective date of the exemption. Non-resident and part-year resident State of Hawaii income tax returns do not qualify for the home exemption.
- d. The property taxes must not be delinquent.

**3. Why do I have to file a Hawaii Resident Income tax return?**

It is one of the requirements of the County ordinance. It is necessary to qualify for the home exemption, as well as to maintain the home exemption status.

**4. Do I have to file a Hawaii Resident Income tax return if my accountant says I don't have to file because I don't have income or didn't make enough income?**

Yes, it is one of the requirements of the County ordinance. It is necessary to qualify for the home exemption, as well as to maintain the home exemption status.

**5. Do I have to file a Hawaii Resident Income tax return every year?**

Yes, it is one of the requirements of the County ordinance. It is necessary to qualify for the home exemption, as well as to maintain the home exemption status.

**6. Is there a deadline to file a claim for home exemption?**

Yes, December 31 of the preceding assessment year.

**7. When does the exemption take effect?**

The exemption will take effect January 1 after a claim has been filed. The change in taxes will take effect on the subsequent July 1.

**8. Do you have to file a claim for home exemption every year?**

No, the exemption will remain in effect unless there is a change in status, such as moving, death, renting the home, or no longer meeting the requirements from question 2 above.

Owners have the responsibility to inform the Real Property Assessment Division within 30 days of any change in status. Failure to report a change in status, or facts will result in disqualification and a \$200 penalty.