



County of Maui – Department of Finance  
**REAL PROPERTY ASSESSMENT DIVISION**  
 70 E Kaahumanu Ave., Ste A-16, Kahului, HI 96732  
 Phone: (808) 270-7297

**CLAIM FOR HOME EXEMPTION**  
 (Chap. [3.48.410](#) & [3.48.450](#) MCC; 514A-6 & Related Sec., HRS)

**Deadline for Filing: DECEMBER 31, 2019**

| TAX MAP KEY |         |      |        |     |
|-------------|---------|------|--------|-----|
| Zone        | Section | Plat | Parcel | CPR |
|             |         |      |        |     |

|                                                                                          |                        |                    |                                   |            |
|------------------------------------------------------------------------------------------|------------------------|--------------------|-----------------------------------|------------|
| Owner's Name                                                                             | Social Security Number | Date of Birth      | Verified <input type="checkbox"/> |            |
| Owner's Name                                                                             | Social Security Number | Date of Birth      | Verified <input type="checkbox"/> |            |
| 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?                                         | NO                     | 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?               | NO                     | 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? | NO                     | 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 **ALL** of 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, 2020 and filed a claim for home exemption on or before December 31, 2019. Must be occupied for more than two hundred seventy (270) days per calendar year.

\_\_\_\_\_  
Initial(s) Here

I understand I must file a 2018 State of Hawaii Resident Income Tax Return with a reported address in the County prior to January 1, 2020. 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

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

**Submit this Claim with proof of age.** Acceptance proofs are: Driver's License, State identification card, birth certificate and other governmental or legal documents. (Copies are accepted with claims submitted by mail)

To ensure your application is received, **we recommend mailing this application via certified mail with return receipt requested along with a self-addressed stamped envelope for the return copy of your processed application for your records.** One application per envelope.

**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 [MCC 3.48.072](#). 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: _____<br>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 \$200,000 and reclassifies property for tax rate purposes into the Homeowner 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.