



**ANNUAL NOTICE OF RELOCATION TO CARE HOME OR FACILITY  
FOR CONTINUANCE OF EXEMPTION OF HOME OF TOTALLY DISABLED VETERAN**

Revised Ordinances of Honolulu (ROH), Section 8-10.6

PRINT NAME OF EXEMPTION CLAIMANT		SOCIAL SECURITY NUMBER	DATE OF BIRTH
SITE ADDRESS OF PROPERTY			
STATUS OF PROPERTY DURING RELOCATION PERIOD <input type="checkbox"/> The home, defined by 8-10.6 (e) ROH, will be vacant while the exemption claimant resides in a long-term care facility or adult residential care home. <input type="checkbox"/> The home, defined by 8-10.6 (e) ROH, will be occupied but not rented, leased, or sold. <input type="checkbox"/> Other. Explain: _____ ROH Section 8-10.6(d)(2): The home the taxpayer moves from is <b>not</b> rented, leased, or sold during the time the claimant is in the long-term care facility or the adult residential care home.			
FEDERAL INCOME TAX DOCUMENTS <b>Documentation to support the status of the home during the relocation period may be required as qualification for continued exemption.</b> Such documentation may include the claimant's most current Federal tax return and Schedule 1 (Additional Income and Adjustments to Income) and Schedule E (Supplemental Income and Loss), if any. Federal income tax documents requested for the sole purpose of indication of any rental activity on the property. Federal income tax documents: <input type="checkbox"/> Attached <input type="checkbox"/> Not Attached			
THIS NOTICE IS FILED BY: <input type="checkbox"/> Claimant of this exemption. <input type="checkbox"/> Authorized Representative/person with Power of Attorney for the claimant. Authorization document <b>must</b> be submitted with this notice. Authorization document: <input type="checkbox"/> Attached <input type="checkbox"/> Not attached			
MAILING ADDRESS			
EMAIL ADDRESS	PRIMARY PHONE NUMBER	SECONDARY PHONE NUMBER	DATE CLAIMANT RELOCATED TO FACILITY
NAME OF CARE HOME OR FACILITY		ADDRESS OF CARE HOME OR FACILITY	
CONTACT PERSON AT CARE HOME OR FACILITY		PHONE NUMBER OF CARE HOME OR FACILITY	STATE OF HAWAII -OPERATING LICENSE NUMBER

**CERTIFICATION**

I certify that I am the above-named Claimant or Authorized Representative submitting this notice in accordance with ROH Section 8-10.6 and that the foregoing is true and correct to the best of my knowledge. I understand that any misstatement of facts, failure to file this notice annually, or failure to comply with any of the requirements of ROH 8-10.6(d) will be grounds for disqualification of exemption continuance upon relocation to the above named care home or facility. I also understand that I must report to the assessor within 30 days of the claimant's relocation out of the above named care home or facility, and report any change in facts that disqualifies the claimant for the exemption of the home of the totally disabled veteran. Failure to report such changes may result in cancellation of the exemption of the home and subject the taxpayer to rollback taxes and interest and penalties as set forth in ROH Sections 8-10.1(d) and (e).

\_\_\_\_\_  
Signature of Claimant / Authorized Representative

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

This claim cannot be filed by facsimile transmission or via email. For a receipted copy, submit with a self-addressed stamped envelope, or send via certified or registered mail, or certificate of mailing, and retain the receipt for your records. Deliver or mail (post office cancellation mark) this form with supporting documentation on or before **September 30<sup>th</sup>** of each year to the **Real Property Assessment Division** at one of the addresses below:

842 Bethel Street, Basement  
Honolulu, HI 96813

1000 Uluohia Street #206  
Kapolei, HI 96707

<b>FOR OFFICIAL USE ONLY</b>		
Received By: _____	Tenancy #: _____	Building Exemption %: _____
Date Received (post office cancellation): _____	Building #: _____	Land Exemption %: _____
For Tax Year: _____ Authorization Documents: <input type="checkbox"/> Attached <input type="checkbox"/> Not Attached Federal Income Tax Documents: <input type="checkbox"/> Attached <input type="checkbox"/> Not Attached		

Sec. 8-10.6 Exemption--Homes of totally disabled veterans.

(a) Real property:

- (1) Owned and occupied as a home by any person who is totally disabled due to injuries received while on duty with the armed forces of the United States;
- (2) Owned by any such person together with such person's spouse and occupied by either or both spouses as a home; or
- (3) Owned and occupied by a widow or widower of such totally disabled veteran who shall remain unmarried and who shall continue to own and occupy the premises as a home; is exempt from all property taxes, other than special assessments, subject to subsection (b).

(b) The exemption provided for in subsection (a) is subject to the following:

- (1) The total disability of the veteran was incurred while on duty as a member of the armed forces of the United States.
- (2) The home exemption will be granted only as long as the veteran claiming exemption remains totally disabled, and the director may require proof of total disability.
- (3) The exemption will not be allowed on more than one house for any one person.
- (4) A person living on premises, a portion of which is used for commercial purposes, is not entitled to an exemption with respect to such portion, but may be entitled to an exemption with respect to the portion used exclusively as a home; provided that the exemption does not apply to any structure, including the land thereunder, which is used for commercial purposes.
- (5) A widow or widower of a disabled veteran may apply for an exemption and the exemption may be granted even if the disabled veteran did not apply for and obtain the exemption provided for in subsection (a) during the veteran's lifetime, provided that the widow or widower submits proof satisfactory to the director that, at the time of the veteran's death, the veteran would have qualified for the exemption.

(c) The exemption will take effect beginning with the next tax payment date, provided that the claimant has filed with the department a claim for a disability exemption along with a copy of a certificate of disability issued by a licensed physician on such form as the department prescribes.

(d) Notwithstanding any law to the contrary, real property will continue to be entitled to the exemption provided for in subsection (a) in the event the owner of the real property moves from the home on which the exemption is granted, to a long-term care facility or an adult residential care home licensed to operate in the State of Hawaii, provided that:

- (1) The owner designates the adult residential care home or long-term care facility on a form as prescribed by the department; and
- (2) Neither the home the owner moves from or any portion thereof, is rented, leased, or sold during the time the owner is in the long-term care facility or the adult residential care home.

(e) For the purposes of this section. the word "home" includes:

- (1) The entire homestead, when it is occupied as a residence by a qualified totally disabled veteran or the veteran's qualifying widow or widower;
- (2) Except for houses that are part of real property qualifying for the exemption pursuant to subsection (d), houses where the occupant disabled veteran owner or the qualifying widow or widower owner lets or sublets not more than one room to a tenant; and
- (3) Premises held under an agreement by which the disabled veteran agrees to purchase the same for a residence, where the agreement has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises.

(Sec. 8 10.6, R.O. 1978 (1983 Ed.); Am. Ord. 96-15, 00-63, 20-37)