

NUMBER AND AMOUNT OF EXEMPTION BY TYPE AND COUNTY FOR TAX YEAR 2024-2025

(Amounts in Thousands)

Type of Exemption	HONOLULU C&C		MAUI COUNTY		HAWAII COUNTY		KAUAI COUNTY		STATEWIDE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Affordable Rental Dw & Hsg Units	79	\$ 31,825	0	\$ -	0	\$ -	0	\$ -	79	\$ 31,825
Affordable Rental Housing Units	1	\$ 3,982	0	\$ -	0	\$ -	0	\$ -	1	\$ 3,982
Construction Affordable Dwg & Hsg	3	\$ 68	0	\$ -	0	\$ -	0	\$ -	3	\$ 68
Aina Kupuna	0	\$ -	37	\$ 114,396	0	\$ -	0	\$ -	37	\$ 114,396
Alternate/Renewable Energy	47	\$ 436,497	0	\$ -	0	\$ -	5	\$ 10,898	52	\$ 447,395
Alternate Energy In Lieu	0	\$ -	0	\$ -	0	\$ -	1	\$ 1,947	1	\$ 1,947
Cemeteries	42	\$ 55,640	15	\$ 1,917	51	\$ 13,907	14	\$ 13,350	122	\$ 84,814
Charitable/Non-Profit Organizations	960	\$ 3,360,768	333	\$ 683,556	531	\$ 620,220	178	\$ 348,052	2,002	\$ 5,012,596
Childcare	0	\$ -	9	\$ 450	0	\$ -	0	\$ -	9	\$ 450
Churches	884	\$ 3,019,512	250	\$ 438,794	306	\$ 309,743	135	\$ 198,382	1,575	\$ 3,966,431
Civil - Condemnation	25	\$ 46,882	0	\$ -	0	\$ -	0	\$ -	25	\$ 46,882
Consulates	30	\$ 55,910	0	\$ -	1	\$ 39	0	\$ -	31	\$ 55,949
County Government	2,319	\$ 8,560,686	591	\$ 827,516	825	\$ 430,734	354	\$ 470,554	4,089	\$ 10,289,490
Credit Unions	79	\$ 281,281	17	\$ 35,073	18	\$ 53,178	16	\$ 40,455	130	\$ 409,987
Crop Shelters	20	\$ 1,696	0	\$ -	0	\$ -	5	\$ 255	25	\$ 1,951
Disability: Deaf, Blind, Total, Hansen	1,649	\$ 41,235	320	\$ 8,293	2,007	\$ 83,487	290	\$ 14,071	4,266	\$ 147,086
Enterprise Zone	0	\$ -	0	\$ -	1	\$ 122	0	\$ -	1	\$ 122
Federal Government	429	\$ 13,233,885	81	\$ 50,257	103	\$ 402,481	35	\$ 64,329	648	\$ 13,750,952
Forest Reserve	0	\$ -	3	\$ 161	1	\$ 409	0	\$ -	4	\$ 570
For-Profit Child Care Center	14	\$ 20,427	0	\$ -	0	\$ -	0	\$ -	14	\$ 20,427
Government Leases - Portion/Total	0	\$ -	135	\$ 130,435	88	\$ 64,682	16	\$ 77,958	239	\$ 273,074
Hawaiian Homes - 7 Year	50	\$ 40,015	13	\$ 2,285	24	\$ 11,334	25	\$ 27,713	112	\$ 81,347
Hawaiian Homes Commission	3,958	\$ 3,264,167	1,495	\$ 150	755	\$ 287,384	503	\$ 276,078	6,711	\$ 3,827,778
Hawn Homes Land	332	\$ 1,178,271	455	\$ 53,892	688	\$ 501,685	233	\$ 186,270	1,708	\$ 1,920,118
Hawn Homes Land - Basic	0	\$ -	969	\$ 235,315	523	\$ 131,165	0	\$ -	1,492	\$ 366,480
Hawn Homes Land - Multiple	0	\$ -	94	\$ 21,785	768	\$ 210,419	0	\$ -	862	\$ 232,204
Hawn Homes Land - Vacant Land	0	\$ -	298	\$ 30	0	\$ -	0	\$ -	298	\$ 30
Historic Commercial Properties	16	\$ 48,209	0	\$ -	0	\$ -	0	\$ -	16	\$ 48,209
Historic Residential Properties	431	\$ 992,227	6	\$ 16,816	27	\$ 39,305	8	\$ 55,463	472	\$ 1,103,811
Homes - Fee - Basic	140,091	\$ 19,504,912	24,125	\$ 7,452,603	15,953	\$ 1,946,275	4,743	\$ 1,039,154	184,912	\$ 29,942,943
Homes - Fee - Multiple	1	\$ 160	2,584	\$ 815,734	29,083	\$ 4,888,110	8,598	\$ 2,132,127	40,266	\$ 7,836,131
Homes - Leasehold - Basic	12,985	\$ 2,037,988	344	\$ 104,338	4	\$ 351	77	\$ 16,940	13,410	\$ 2,159,617
Homes - Leasehold - Multiple	0	\$ -	126	\$ 38,442	54	\$ 8,622	300	\$ 74,807	480	\$ 121,871
Hospitals	125	\$ 1,300,603	11	\$ 264,102	7	\$ 54,279	5	\$ 24,499	148	\$ 1,643,483
In Lieu of Home - Fee	40	\$ 8,000	0	\$ -	0	\$ -	0	\$ -	40	\$ 8,000
In Lieu of Home - Lease	2	\$ 400	0	\$ -	0	\$ -	0	\$ -	2	\$ 400
Income Exemption	0	\$ -	0	\$ -	0	\$ -	1,798	\$ 208,815	1,798	\$ 208,815
Industrial Zone 50%	64	\$ 84,657	0	\$ -	0	\$ -	0	\$ -	64	\$ 84,657
Kuleana	52	\$ 61,177	53	\$ 33,245	26	\$ 14,749	20	\$ 20,675	151	\$ 129,845
Landscaping, Open-Space	6	\$ 23,593	0	\$ -	19	\$ 3,786	0	\$ -	25	\$ 27,379
Long Term Rental Owner	0	\$ -	698	\$ 78,227	0	\$ -	0	\$ -	698	\$ 78,227
Long Term Rental Exemption	0	\$ -	3,396	\$ 688,273	0	\$ -	0	\$ -	3,396	\$ 688,273
Low-Moderate Income Housing	306	\$ 3,562,379	35	\$ 275,529	63	\$ 120,176	40	\$ 107,148	444	\$ 4,065,232
Miscellaneous	0	\$ -	3	\$ 168	3	\$ 1,845	1	\$ 651	7	\$ 2,664
Niihau Minimum Tax	0	\$ -	0	\$ -	0	\$ -	1	\$ 19,799	1	\$ 19,799
Non-Profit Child Care Center	9	\$ 38,539	0	\$ -	0	\$ -	0	\$ -	9	\$ 38,539
Public Utilities	472	\$ 1,384,429	79	\$ 98,449	158	\$ 163,431	44	\$ 236,442	753	\$ 1,882,751
Remnant	0	\$ -	14	\$ 19	0	\$ -	0	\$ -	14	\$ 19
Roadways and Waterways	3,093	\$ 27,206	1,809	\$ 8,317	1,837	\$ 2,113	513	\$ 34,557	7,252	\$ 72,194
Safe Room	0	\$ -	0	\$ -	0	\$ -	68	\$ 2,720	68	\$ 2,720
Schools	145	\$ 1,776,451	17	\$ 250,655	62	\$ 147,644	7	\$ 48,175	231	\$ 2,222,925
Setbacks	1	\$ 687	0	\$ -	0	\$ -	0	\$ -	1	\$ 687
Slaughterhouse	1	\$ 2,520	0	\$ -	0	\$ -	0	\$ -	1	\$ 2,520
State Government	3,699	\$ 18,317,016	1,162	\$ 2,083,266	2,305	\$ 2,607,671	1,096	\$ 1,018,485	8,262	\$ 24,026,438
Taro	0	\$ -	24	\$ 98	0	\$ -	0	\$ -	24	\$ 98
Totally Disabled Veterans	3,279	\$ 3,423,739	437	\$ 368,077	1,080	\$ 611,299	176	\$ 118,323	4,972	\$ 4,521,438
Tree Farm	0	\$ -	0	\$ -	0	\$ -	14	\$ 28,939	14	\$ 28,939
Wildfires 12 -Mo Longterm Rental	0	\$ -	1,342	\$ 1,178,025	0	\$ -	0	\$ -	1,342	\$ 1,178,025
Wildfires 6 -Mo Longterm Rental	0	\$ -	520	\$ 156,008	0	\$ -	0	\$ -	520	\$ 156,008
TOTAL	175,739	\$ 86,227,637	41,900	\$ 16,514,698	57,371	\$ 13,730,644	19,319	\$ 6,918,029	294,329	\$ 123,391,008

Note: Amount includes government parcels at actual value and exemptions on federal leases, if any

Source: Technical Branch, Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu.

July 2024