



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, 2021

TAX MAP KEY				
Zone	Section	Plat	Parcel	CPR

Owner's Name	Social Security Number		Date of Birth	<input type="checkbox"/>
Owner's Name	Social Security Number		Date of Birth	<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:	_____		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, 2022 and filed a claim for home exemption on or before December 31, 2021. Must be occupied for more than two hundred seventy (270) days per calendar year.

Initial(s) Here

I understand I must file a 2020 State of Hawaii Resident Income Tax Return with a reported address in the County prior to January 1, 2022. 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
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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 \$200,000 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.