

Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2010 AND 2011

[For fiscal year ending June 30]

Type of exemption	2010		2011	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	260,060	69,689,652	263,875	69,524,773
Federal government	598	5,986,201	610	6,091,899
State government	8,183	16,537,394	8,253	16,171,594
County government	3,672	6,415,132	3,721	5,935,345
Government leases - total	149	127,328	183	133,365
Government leases - portion	140	70,803	110	53,318
Hawaiian Homes Commission	1,633	695,709	2,153	907,339
Hawaiian Homes Land - basic	948	142,112	1,091	169,208
Hawaiian Homes Land - multiple	586	94,546	539	95,305
Hawaiian Homes Land - total land	3,999	1,616,713	4,365	1,554,017
Hawaiian Homes Land - vacant land	158	23	153	22
Hawaiian Homes - 7 year	533	182,888	841	287,671
Homes - fee (basic)	134,719	14,545,513	126,170	13,932,939
Homes - fee (multiple)	74,222	10,450,702	66,535	8,958,100
Homes - leasehold (basic)	3,811	381,550	21,199	2,584,218
Homes - leasehold (multiple)	2,623	411,077	3,317	492,055
In lieu of home ex - fee	1,937	323,129	1,851	309,869
In lieu of home ex - lease	71	12,064	66	11,199
Additional home exemption	1,297	71,335	1,480	80,961
Additional income exemption	-	-	-	-
Blind	470	12,257	449	11,740
Deaf	172	4,506	172	4,460
Leprosy	7	200	6	160
Totally disabled	6,774	187,724	6,845	189,472
Totally disabled veterans	1,512	786,122	1,587	748,715
Cemeteries	107	69,802	108	54,497
Charitable organizations	1,552	2,385,023	1,529	2,295,815
Childcare	24	1,188	26	1,300
Child care center, non-profit	(X)	(X)	1	337
Child care center, for-profit	(X)	(X)	4	6,175
Churches	1,505	2,494,935	1,508	2,355,593
Civil - condemnation	25	33,636	26	31,748
Combat zone	(X)	(X)	2	809
Credit unions	109	163,223	109	287,886
Crop shelters	33	3,242	33	3,243
Enterprize Zone	4	2,966	3	1,901
Foreign consulates	30	42,387	30	39,850

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:
2010 AND 2011 -- Con.**

Type of exemption	2010		2011	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	6	2,671	6	1,604
Historic residential properties	255	318,294	273	314,626
Historic commercial properties	3	22,446	5	25,627
Kuleana	29	17,770	67	34,657
Hospitals	89	704,686	88	713,286
Landscaping, open-space	44	31,155	45	34,633
Low-moderate income housing	340	1,630,928	355	1,871,283
New construction	51	127,065	24	71,548
Public utilities	730	1,579,140	789	1,700,717
Roadways and waterways	6,616	38,237	6,821	42,420
Safe room	31	1,240	36	1,440
Schools	192	937,901	188	885,500
Setbacks	7	1,108	6	370
Slaughterhouse	1	2,668	1	2,900
Taro	30	7	59	188
Tree farm	14	9,984	14	9,499
Miscellaneous	19	12,922	18	9,847
Military (deployed)	(X)	(X)	5	2,506

X Not applicable.

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions by Tax Year* (annual)
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 18, 2010.