

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2018 AND 2019**

[For fiscal year ending June 30]

Type of exemption	2018		2019	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	275,380	81,374,164	269,659	85,488,803
Federal government	651	8,338,540	652	9,223,181
State government	8,258	18,720,102	8,259	20,134,610
County government	3,998	7,206,843	4,013	7,784,907
Government leases - total	136	103,407	124	156,250
Government leases - portion	134	156,265	133	65,963
Hawaiian Homes Commission	1,861	1,235,282	1,828	1,258,217
Hawaiian Homes Land - basic	1,950	374,442	1,359	252,152
Hawaiian Homes Land - multiple	125	21,020	767	165,138
Hawaiian Homes Land - total land	6,406	2,410,675	6,467	2,553,317
Hawaiian Homes Land - vacant land	243	25	299	31
Hawaiian Homes - 7 year	300	128,386	219	102,881
Homes - fee (basic)	182,230	21,365,518	163,698	18,219,132
Homes - fee (multiple)	3,449	382,906	55,055	7,737,242
Homes - leasehold (basic)	41,821	4,645,684	3,441	384,925
Homes - leasehold (multiple)	1,175	183,566	1,060	167,583
In lieu of home ex - fee	888	160,902	435	81,100
In lieu of home ex - lease	55	10,117	24	4,480
Income exemption 2/	1,343	155,029	1,347	155,992
Blind	338	9,916	316	9,204
Deaf	134	3,999	2,191	85,241
Hansen's (formerly Leprosy)	3	75	3	75
Totally disabled	4,685	160,491	2,586	72,348
Totally disabled veterans	2,319	1,345,313	2,467	1,499,000
Cemeteries	110	61,994	110	62,519
Charitable organizations	1,558	3,018,423	1,619	3,424,117
Childcare	20	1,000	19	950
Child care center, non-profit	6	40,029	6	43,318
Child care center, for-profit	10	18,766	9	24,161
Churches	1,570	2,841,794	1,562	3,025,811
Civil - condemnation	24	31,051	25	35,459
Credit unions	120	238,723	122	275,940
Crop shelters	29	3,579	29	2,267
Enterprize Zone	3	1,067	1	132
Foreign consulates	31	45,825	31	46,739

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**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:  
2018 AND 2019 -- Con.**

Type of exemption	2018		2019	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	5	6,578	5	6,577
Historic residential properties	361	609,231	380	671,827
Historic commercial properties	8	23,456	11	29,795
Kuleana	143	86,233	144	89,782
Hospitals	136	1,006,414	138	1,157,124
Landscaping, open-space	24	18,955	25	21,401
Low-moderate income housing	343	2,822,770	276	2,898,613
Public utilities	788	1,472,728	785	1,553,724
Roadways and waterways	7,199	45,094	7,241	47,730
Safe room	61	2,440	63	2,520
Schools	234	1,456,197	231	1,546,253
Setbacks	1	456	1	511
Slaughterhouse	1	2,608	1	2,473
Taro	53	92	42	72
Tree farm	17	32,270	17	32,554
Miscellaneous	10	7,639	10	6,231
Alternate energy	8	348,740	8	348,641
Commercial alternative energy	4	10,484	5	18,595
Commercial alter. energy - in lieu	1	1,025	-	-
Mult. bldg. pcl. income exemption	-	-	-	-

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

2/ In 2018, was called "Additional home exemption".

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 "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual)

<<https://www.realpropertyhonolulu.com/rpa-report/>> accessed January 19, 2019.