

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2019 AND 2020**

[For fiscal year ending June 30. Sorted alphabetically for 2020 type of exemptions]

Type of exemption	2019		2020	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	269,659	85,488,803	272,514	89,640,436
Alternate energy	8	348,641	8	348,681
Blind	316	9,204	304	8,896
Cemeteries	110	62,519	110	64,262
Charitable organizations	1,619	3,424,117	1,683	3,593,422
Child care center, for-profit	9	24,161	11	27,605
Child care center, non-profit	6	43,318	7	29,493
Childcare	19	950	19	950
Churches	1,562	3,025,811	1,560	3,209,596
Civil - condemnation	25	35,459	25	41,444
Commercial alter. energy - in lieu	-	-	1	976
Commercial alternative energy	5	18,595	3	10,390
Consulates (formerly foreign consulates)	31	46,739	31	48,614
County government	4,013	7,784,907	4,050	8,107,921
Credit unions	122	275,940	137	317,759
Crop shelters	29	2,267	27	2,453
Deaf	2,191	85,241	119	3,544
Enterprise Zone	1	132	1	130
Federal government	652	9,223,181	659	10,140,955
Forest reserve	5	6,577	5	6,578
Government leases - portion	133	65,963	135	72,080
Government leases - total	124	156,250	126	162,225
Hansen's (formerly Leprosy)	3	75	3	75
Hawaiian Homes - 7 year	219	102,881	232	112,156
Hawaiian Homes Commission	1,828	1,258,217	1,771	1,462,524
Hawaiian Homes Land - basic	1,359	252,152	2,028	408,809
Hawaiian Homes Land - multiple	767	165,138	103	16,855
Hawaiian Homes Land - total land	6,467	2,553,317	6,513	2,775,146
Hawaiian Homes Land - vacant land	299	31	292	30
Historic commercial properties	11	29,795	11	30,767
Historic residential properties	380	671,827	384	686,042
Home	-	-	164	13,383
Homes - fee (basic)	163,698	18,219,132	193,907	22,458,334
Homes - fee (multiple)	55,055	7,737,242	27,348	3,942,774
Homes - leasehold (basic)	3,441	384,925	3,609	411,341

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**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:  
2019 AND 2020 -- Con.**

Type of exemption	2019		2020	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - leasehold (multiple)	1,060	167,583	929	149,382
Hospitals	138	1,157,124	141	1,423,370
In lieu of home ex - fee	435	81,100	193	38,600
In lieu of home ex - lease	24	4,480	11	2,200
Income exemption	1,347	155,992	1,328	154,840
Industrial zone 50% exemption	-	-	98	86,112
Kuleana	144	89,782	146	100,070
Landscaping, open-space	25	21,401	24	17,708
Low-moderate income housing	276	2,898,613	304	3,114,435
Military (deployed) exemption	-	-	2	1,314
Miscellaneous	10	6,231	9	4,921
Public utilities	785	1,553,724	783	1,611,516
Remnant	-	-	12	5
Roadways and waterways	7,241	47,730	7,258	49,061
Safe room	63	2,520	64	2,560
Schools	231	1,546,253	228	1,609,119
Setbacks	1	511	1	572
Slaughterhouse	1	2,473	1	2,579
State government	8,259	20,134,610	8,375	20,858,961
Taro	42	72	43	157
Totally disabled	2,586	72,348	4,480	149,254
Totally disabled veterans	2,467	1,499,000	2,680	1,714,607
Tree farm	17	32,554	17	32,421
Veteran combat zone	-	-	1	463

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

<<https://www.realpropertyhonolulu.com/rpa-report/>> accessed June 22, 2020.