

Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2021 AND 2022

[For fiscal year ending June 30]

Type of exemption	2021		2022	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	275,755	94,299,386	279,299	99,173,165
Affordable rental dwelling units (ADU)	1	31,667	-	-
Alternate energy	8	348,656	13	430,133
Blind	297	8,746	293	8,699
Cemeteries	114	66,886	114	67,849
Charitable organizations	1,747	3,760,493	1,790	4,017,602
Child care center, for-profit	16	22,606	14	19,571
Child care center, non-profit	9	38,287	9	36,135
Childcare	13	623	13	650
Churches	1,570	3,310,901	1,589	3,399,341
Civil - condemnation	25	42,605	25	42,032
Commercial alternative energy	4	11,093	4	7,047
Consulates (formerly foreign consulates)	31	50,118	31	47,296
County government	4,073	8,478,190	4,097	8,895,641
Credit unions	140	329,957	140	360,950
Crop shelters	26	2,464	24	2,386
Deaf	117	3,553	114	3,644
Enterprise Zone	3	602	1	101
Federal government	665	9,674,433	648	11,961,550
Fire suppression	2	80	-	-
Forest reserve	5	6,517	5	6,693
Government leases - portion	143	64,957	140	56,304
Government leases - total	122	174,546	116	172,395
Hansen's (formerly Leprosy)	4	100	3	100
Hawaiian Homes - 7 year	227	117,051	208	130,156
Hawaiian Homes Commission	1,741	1,464,822	1,714	1,555,911
Hawaiian Homes Land - total land	6,565	2,782,534	6,609	3,004,969
Hawaiian Homes Land - basic	2,074	429,509	2,121	446,754
Hawaiian Homes Land - multiple	101	17,103	98	16,393
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	12	33,595	14	41,295
Historic residential properties	409	743,544	414	739,648
Home	-	-	-	-
Homes - fee (basic)	200,602	26,092,484	207,956	27,389,359
Homes - fee (multiple)	23,728	3,734,255	19,437	3,003,684
Homes - leasehold (basic)	3,659	491,522	3,827	527,851

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**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2021 AND 2022 -- Con.**

Type of exemption	2021		2022	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - leasehold (multiple)	788	133,833	555	91,066
Hospitals	145	1,478,357	153	1,636,844
In lieu of home ex - fee	150	30,000	115	23,000
In lieu of home ex - lease	8	1,600	5	1,000
Income exemption	1,431	167,537	1,699	199,467
Industrial zone 50% exemption	87	81,681	73	77,607
Kuleana	148	103,962	146	105,038
Landscaping, open-space	25	17,812	25	19,618
Low-moderate income housing	390	3,444,031	399	3,357,604
Military (deployed) exemption	-	-	-	-
Miscellaneous	8	3,506	7	2,197
Public utilities	782	1,685,473	779	1,649,794
Remnant	11	5	15	16
Roadways and waterways	7,247	56,048	7,249	56,937
Safe room	66	2,640	66	2,640
Schools	217	1,643,880	215	1,650,325
Setbacks	1	608	1	639
Slaughterhouse	1	2,564	1	2,496
State government	8,259	20,965,964	8,302	21,455,910
Taro	31	444	28	87
Totally disabled	4,383	148,494	4,193	143,300
Totally disabled veterans	3,017	1,966,322	3,384	2,277,641
Tree farm	15	30,096	16	27,772
Veteran combat zone	-	-	-	-

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) and unpublished correction
<<https://www.realpropertyhonolulu.com/state-reports/>> accessed August 17, 2021.