

**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2022 AND 2023**

[For fiscal year ending June 30]

Type of exemption	2022		2023	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	279,299	99,173,165	282,875	104,789,339
Affordable rental dwelling units (ADU)	-	-	-	-
Affordable rental housing units	(NA)	(NA)	-	-
Aina Kupuna	(NA)	(NA)	10	45,395
Alternate energy	13	430,133	(NA)	(NA)
Alternate/renewable energy	(NA)	(NA)	48	435,431
Alternate energy in lieu	(NA)	(NA)	1	1,236
Blind	293	8,699	266	7,876
Cemeteries	114	67,849	114	72,155
Charitable organizations	1,790	4,017,602	1,851	4,288,735
Childcare	13	650	12	600
Churches	1,589	3,399,341	1,577	3,607,755
Civil - condemnation	25	42,032	25	43,422
Commercial alternative energy	4	7,047	4	10,386
Consulates (formerly foreign consulates)	31	47,296	31	50,329
County government	4,097	8,895,641	4,105	9,527,249
Credit unions	140	360,950	138	369,067
Crop shelters	24	2,386	25	2,356
Deaf	114	3,644	110	3,582
Enterprise Zone	1	101	2	4,234
Federal government	648	11,961,550	650	12,707,962
Fire suppression	-	-	-	-
Forest reserve	5	6,693	5	9,874
Child care center, for-profit	14	19,571	14	19,203
Government leases - portion	140	56,304	128	63,130
Government leases - total	116	172,395	112	183,875
Hansen's (formerly Leprosy)	3	100	2	50
Hawaiian Homes - 7 year	208	130,156	176	134,498
Hawaiian Homes Commission	1,714	1,555,911	1,715	1,694,621
Hawaiian Homes Land - total land	6,609	3,004,969	6,645	3,408,247
Hawaiian Homes Land - basic	2,121	446,754	2,139	461,948
Hawaiian Homes Land - multiple	98	16,393	95	16,417
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	14	41,295	15	45,442
Historic residential properties	414	739,648	429	858,649

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**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:  
2022 AND 2023 -- Con.**

Type of exemption	2022		2023	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - fee (basic)	207,956	27,389,359	212,260	28,248,044
Homes - fee (multiple)	19,437	3,003,684	15,791	2,386,508
Homes - leasehold (basic)	3,827	527,851	3,836	545,876
Homes - leasehold (multiple)	555	91,066	443	71,971
Hospitals	153	1,636,844	162	1,597,868
In lieu of home ex - fee	115	23,000	88	17,600
In lieu of home ex - lease	5	1,000	4	800
Income exemption	1,699	199,467	1,611	189,201
Industrial zone 50% exemption	73	77,607	73	81,024
Kuleana	146	105,038	146	112,938
Landscaping, open-space	25	19,618	25	23,838
Long-term owner rental	(NA)	(NA)	531	52,899
Long-term rental	(NA)	(NA)	2,369	466,264
Low-moderate income housing	399	3,357,604	415	3,700,818
Military (deployed) exemption	-	-	-	-
Miscellaneous	7	2,197	7	2,552
Child care center, non-profit	9	36,135	9	35,080
Public utilities	779	1,649,794	769	1,752,769
Remnant	15	16	15	16
Roadways and waterways	7,249	56,937	7,249	64,956
Safe room	66	2,640	66	2,640
Schools	215	1,650,325	224	1,722,364
Setbacks	1	639	1	669
Slaughterhouse	1	2,496	1	2,452
State government	8,302	21,455,910	8,249	22,566,385
Taro	28	87	25	23
Totally disabled	4,193	143,300	4,046	140,065
Totally disabled veterans	3,384	2,277,641	3,709	2,897,987
Tree farm	16	27,772	15	31,981

NA Not available.

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/state-reports/>> accessed September 2, 2022.