

Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2023 AND 2024

[For fiscal year ending June 30]

Type of exemption	2023		2024	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	282,875	104,789,339	288,522	115,841,122
Affordable rental dwelling units (ADU)	-	-	78	31,164
Affordable rental housing units	-	-	1	3,892
Aina Kupuna	10	45,395	31	82,998
Alternate energy	(NA)	(NA)	(NA)	(NA)
Alternate/renewable energy	48	435,431	50	446,635
Alternate energy in lieu	1	1,236	1	1,379
Blind	266	7,876	267	7,725
Cemeteries	114	72,155	123	83,369
Charitable/non-profit organizations	1,851	4,288,735	1,901	4,722,280
Childcare	12	600	13	650
Churches	1,577	3,607,755	1,580	4,044,340
Civil - condemnation	25	43,422	25	45,805
Commercial alternative energy	4	10,386	-	-
Consulates (formerly foreign consulates)	31	50,329	31	53,328
County government	4,105	9,527,249	4,120	10,321,513
Credit unions	138	369,067	141	397,120
Crop shelters	25	2,356	24	2,508
Deaf	110	3,582	113	3,604
Enterprize Zone	2	4,234	-	-
Federal government	650	12,707,962	651	13,867,421
Forest reserve	5	9,874	5	7,594
Child care center, for-profit	14	19,203	7	17,874
Government leases - portion	128	63,130	127	71,831
Government leases - total	112	183,875	114	201,300
Hansen's (formerly Leprosy)	2	50	2	50
Hawaiian Homes - 7 year	176	134,498	109	89,000
Hawaiian Homes Commission	1,715	1,694,621	5,361	4,099,293
Hawaiian Homes Land (total land)	6,645	3,408,247	3,059	1,667,691
Hawaiian Homes Land - basic	2,139	461,948	2,255	561,400
Hawaiian Homes Land - multiple	95	16,417	93	20,973
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	15	45,442	15	48,241
Historic residential properties	429	858,649	453	1,038,426

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**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2023 AND 2024 -- Con.**

Type of exemption	2023		2024	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - fee (basic)	212,260	28,248,044	209,414	30,463,821
Homes - fee (multiple)	15,791	2,386,508	22,641	4,014,929
Homes - leasehold (basic)	3,836	545,876	3,463	501,059
Homes - leasehold (multiple)	443	71,971	709	138,998
Hospitals	162	1,597,868	167	1,713,832
In lieu of home ex - fee	88	17,600	63	12,600
In lieu of home ex - lease	4	800	6	1,200
Income exemption	1,611	189,201	1,680	198,241
Industrial zone 50% exemption	73	81,024	46	58,026
Kuleana	146	112,938	150	127,895
Landscaping, open-space	25	23,838	25	27,364
Long-term owner rental	531	52,899	657	65,647
Long-term rental	2,369	466,264	3,126	621,599
Low-moderate income housing	415	3,700,818	439	4,069,895
Miscellaneous	7	2,552	7	2,672
Niihau minimum tax	(NA)	(NA)	1	19,530
Child care center, non-profit	9	35,080	9	37,111
Public utilities	769	1,752,769	767	1,888,998
Remnant	15	16	14	17
Roadways and waterways	7,249	64,956	7,249	72,772
Safe room	66	2,640	66	2,640
Schools	224	1,722,364	231	1,920,004
Setbacks	1	669	1	687
Slaughterhouse	1	2,452	1	2,488
State government	8,249	22,566,385	8,262	23,916,849
Taro	25	23	28	90
Totally disabled	4,046	140,065	3,969	136,734
Totally disabled veterans	3,709	2,897,987	4,275	3,859,179
Tree farm	15	31,981	14	26,814

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 Exemption by Type & County" (annual) <<https://www.realpropertyhonolulu.com/state-reports/>> accessed October 12, 2023.