

Table 9.45-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2024 AND 2025

[For fiscal year ending June 30]

Type of exemption	2024		2025	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	288,522	115,841,122	294,329	123,391,008
Affordable rental dwelling units (ADU)	78	31,164	79	31,825
Affordable rental housing units	1	3,892	1	3,982
Construction affordable dwg & housing	(NA)	(NA)	3	68
Aina Kupuna	31	82,998	37	114,396
Alternate/renewable energy	50	446,635	52	447,395
Alternate energy in lieu	1	1,379	1	1,947
Cemeteries	123	83,369	122	84,814
Charitable/non-profit organizations	1,901	4,722,280	2,002	5,012,596
Childcare	13	650	9	450
Churches	1,580	4,044,340	1,575	3,966,431
Civil - condemnation	25	45,805	25	46,882
Consulates (formerly foreign consulates)	31	53,328	31	55,949
County government	4,120	10,321,513	4,089	10,289,490
Credit unions	141	397,120	130	409,987
Crop shelters	24	2,508	25	1,951
Disability: deaf, blind, total, hansen	4,351	148,113	4,266	147,086
Enterprize zone	-	-	1	122
Federal government	651	13,867,421	648	13,750,952
Forest reserve	5	7,594	4	570
Child care center, for-profit	7	17,874	14	20,427
Government leases - portion/total	241	273,131	239	273,074
Hawaiian Homes - 7 year	109	89,000	112	81,347
Hawaiian Homes Commission	5,361	4,099,293	6,711	3,827,778
Hawaiian Homes Land (total land)	3,059	1,667,691	1,708	1,920,118
Hawaiian Homes Land - basic	2,255	561,400	1,492	366,480
Hawaiian Homes Land - multiple	93	20,973	862	232,204
Hawaiian Homes Land - vacant land	292	30	298	30
Historic commercial properties	15	48,241	16	48,209
Historic residential properties	453	1,038,426	472	1,103,811

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**Table 9.45-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2024 AND 2025 -- Con.**

Type of exemption	2024		2025	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - fee (basic)	209,414	30,463,821	184,912	29,942,943
Homes - fee (multiple)	22,641	4,014,929	40,266	7,836,131
Homes - leasehold (basic)	3,463	501,059	13,410	2,159,617
Homes - leasehold (multiple)	709	138,998	480	121,871
Hospitals	167	1,713,832	148	1,643,483
In lieu of home ex - fee	63	12,600	40	8,000
In lieu of home ex - lease	6	1,200	2	400
Income exemption	1,680	198,241	1,798	208,815
Industrial zone 50% exemption	46	58,026	64	84,657
Kuleana	150	127,895	151	129,845
Landscaping, open-space	25	27,364	25	27,379
Long-term owner rental	657	65,647	698	78,227
Long-term rental	3,126	621,599	3,396	688,273
Low-moderate income housing	439	4,069,895	444	4,065,232
Miscellaneous	7	2,672	7	2,664
Niihau minimum tax	1	19,530	1	19,799
Child care center, non-profit	9	37,111	9	38,539
Public utilities	767	1,888,998	753	1,882,751
Remnant	14	17	14	19
Roadways and waterways	7,249	72,772	7,252	72,194
Safe room	66	2,640	68	2,720
Schools	231	1,920,004	231	2,222,925
Setbacks	1	687	1	687
Slaughterhouse	1	2,488	1	2,520
State government	8,262	23,916,849	8,262	24,026,438
Taro	28	90	24	98
Totally disabled veterans	4,275	3,859,179	4,972	4,521,438
Tree farm	14	26,814	14	28,939
Wildfires 12 -month longterm rental	(NA)	(NA)	1,342	1,178,025
Wildfires 6 -month longterm rental	(NA)	(NA)	520	156,008

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://realproperty.honolulu.gov/state-reports/2024/>> accessed September 13, 2024.