

# **Guardian Escrow Services, Inc.**

**Guardian Escrow Bldg., 2<sup>nd</sup> Floor, 2347 So. Beretania St., Honolulu, Hawaii 96826  
Phone: 808-951-6991 / FAX: 808-951-6995**

**If you own and occupy your home or condominium apartment as a residence, for residential purposes, you may qualify for the “home exemption” provided by law in respect to all or part of the real property taxes applicable to such premises, provided you have agreed to pay the real property taxes and do not sublet more than one room.**

**The “home exemption” is also applicable to the following situations or residency:**

- 1. A tax payer living on premises, a portion of which is used for commercial purposes, shall not be entitled to an exemption with respect to such portion, but shall be entitled to an exemption with respect to the portion therefore, used exclusively as a home.**
- 2. An owner of a multi-unit apartment building who occupies one of the apartments shall be entitle to an exemption with respect to that apartment which is occupied as his home.**
- 3. That portion of a residential duplex which is occupied by the owner shall be entitled to an exemption with respect to that portion of the building which is occupied as his home.**

**In order to obtain the exemption, you must, prior to September 30, file the prescribed claim for exemption at the Real Property Assessment Division, Department of Finance, City and County of Honolulu, 842 Bethel Street, 2<sup>nd</sup> Flr., Honolulu, Hawaii 96813.**

**When once filed, the claim for exemption has continuing effect and it is therefore not necessary to file a new claim for subsequent tax years.**

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**Signature**

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**Signature**

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**Date:**