

CITY & COUNTY OF HONOLULU

HISTORIC RESIDENTIAL REAL PROPERTY TAX EXEMPTION

Frequently Asked Questions

This summary is prepared as a reference guide for the convenience of the public. Please see the official ordinance and rules for specific information: <http://www.realpropertyhonolulu.com>. For official interpretations or resolution of disputes, please contact the Honolulu Real Property Assessment Division (RPAD) at (808) 768-3799 or (808) 768-7909.

What is the Real Property Tax Exemption for Historic Homes Dedicated for Preservation?

Honolulu [Ordinance 11-7](#) provides that historic homes that are dedicated for preservation and that meet the conditions and criteria may be exempted from real property tax. If the petition is approved, and if the homeowner remains compliant with the conditions, the annual property tax bill is reduced to the annual minimum amount.

In June 2011, the City & County of Honolulu amended its property tax exemption for historic homes dedicated for preservation. The amendments provide new clarity, transparency and improved enforcement of the City's tax incentive program for historic preservation. The City adopted new [rules and regulations](#) on September 25, 2011 that provide further procedures and specifications to implement the ordinance.

Which properties qualify for the real property tax exemption?

Historic residential properties that are one or two-family detached dwellings or duplex units, including associated structures (carriage houses, 'ohana units, outbuildings), and that are designated on the Hawai'i Register of Historic Places are eligible to apply for the exemption.

Not all historic sites are eligible; the program specifically excludes vacant parcels, districts, areas or sites (such as heiau, burial and underwater sites). The exemption also does not apply to multiple-dwelling unit residences (e.g. apartment or condominium buildings). Legal and permitted uses that are permitted on a historic residential property may still occur and do not affect the property tax exemption.

What public access is required?

The entire front or rear of the property—except for reasonable landscaping—must be visible from a public way (e.g. street, sidewalk, park, beach, etc.) that is not more than 50 feet from the property line. Landscaping may not obscure the architectural features of significance. If the property meets this condition, there is no requirement to allow any member of the public to enter onto the property. There is no requirement to allow public access into the house.

What if the property is not visible from a public way?

If the entire front or rear of the property is not normally visible from a public vantage point, the owner must designate an alternative viewing point on the property and allow the public to access that point 12 days a year.

City & County of Honolulu Historic Residential Property Tax Exemption FACT SHEET
October 4, 2011

Historic Hawai'i Foundation • P.O. Box 1658 • Honolulu, HI 96806 • Tel: 808-523-2900 • FAX: 808-523-0800 • www.historichawaii.org
Historic Hawai'i Foundation was established in 1974 to encourage the preservation of historic buildings, sites and communities on all the islands of Hawai'i. As the statewide leader for historic preservation, HHF works to preserve Hawai'i's unique architectural and cultural heritage and believes that historic preservation is an important element in the present and future quality of life, environmental sustainability, and economic viability of the state.

The viewing point needs to be marked with a sign that reads “Viewing Point.” If necessary, the owner shall place other directional signs on the property to assist the public to locate the viewing point. The public may go to the viewing point on the second Saturday of each month from 9 a.m. to 4 p.m. There is no requirement to allow any member of the public to enter onto other parts of the property or into the house.

Do existing properties need to submit a new application with the required information (site plan, public way, visual access, photograph, etc.)? If yes, what is the deadline for submittal?

Yes, if the property is determined by the Director to lack visual access, the viewing point must be clearly identified on a site plan submitted as a supplement to the previously granted petition. For previously granted petitions, the RPAD will re-inspect for visual access and give notice of compliance or noncompliance to the owner. If noncompliant, the owner will have 60 days thereafter to file supplemental documents required under Section 4 of Ordinance 11-7.

For those properties that must provide alternative visual access, what is the deadline for submitting the information and what is the deadline for marking the location of the viewing point?

For previously granted petitions, RPAD will re-inspect for visual access and give notice of non-compliance to the owner, who will have 60 days thereafter to file supplemental documents required under Section 4 of Ordinance 11-7. See also Section 4-16.7 of the Rules.

What are the specifications and requirements for the Historic Residential Plaque?

The plaque must include the logotype adopted by the city (see the [logotype and sample design](#) with information required) along with the following specifications:

- 14” H x 10” W Plaque
- Bronze Alloy 5/16” thick with single line raised edge borders and radius corners
- Dark bronze background
- Finish = Each letter/number having satin raised letterfaces
- “HISTORIC RESIDENCE” in upper case lettering at least 1” height font size
- Letter font style = Times New Roman (within the 10” width)
- Additional Historic Informational text in Times New Roman, 3/8" height, limited to 25 characters (including spaces) per line
- Mounting = concealed studs unless pole mount is requested

Prior to ordering the plaque, the owner must submit to the RPAD the proposed wording of the plaque pertaining to the historic information for review and approval. The information may be submitted via email, hand delivery or mail to RPAD’s Honolulu office.

Prior to fabrication, the vendor/manufacturer must submit to the city, for review and approval, proofs set to scale for any plaque ordered.

Real Property Assessment Division

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842 Bethel St. Basement
Honolulu, HI 96813
(808) 768-7909
Email to: bfsrpamailbox@honolulu.gov
For more information, please call RPAD at (808) 768-7909.

RPAD has provided the Historic Residential Logo, Plaques sample, Plaque Specifications and Rules <https://www.realpropertyhonolulu.com/content/rpadcms/documents/Dedication/histres.pdf;jsessionid=1B6DE437FC4206BC030BF167BBA27A2B>

Where is the Historic Plaque to be installed?

Unless the Director of the City’s Department of Budget and Fiscal Services decides otherwise, the plaque shall be placed where vehicular access to the front of the property is closest to the public way. If vehicular access is not at the front, or if visual access is to the rear of the property, then the plaque should be placed closest to the public way. If there is any uncertainty about the location, the proposed location should be submitted to the Director for a decision.

Are existing historic plaques that were approved prior to the changed rules still legal and acceptable or will every property receiving the tax exemption be required to replace their existing signs with the new design?

RPAD informed Historic Hawai’i Foundation that existing plaques (1) that were procured via HHF, (2) contain the requisite historic information about the residence, and (3) are made of solid bronze will continue to be accepted. Owners who do not have a plaque meeting these three requirements will have to obtain a new plaque that complies with the new logotype and specifications.

What is the deadline for installing the plaque for existing properties that do not have a sign; or for existing properties with a non-conforming sign; or for properties submitting a new petition?

60 days from October 1, 2011. New petitions for FY2012-2013 will be dealt with on a separate timetable, as they have not been approved/disapproved.

If the existing plaque was installed in a different location, does it need to be moved to the place where vehicular access is closest to the public way?

Yes, unless the Director approves an alternative location.

Where can the Historic Residential Plaque be purchased?

RPAD has compiled a list of companies that offer the type of bronze plaque required by the rules. RPAD is not endorsing any of the companies. Although HHF has offered a Historic Plaque program in the past, HHF has suspended its program.

Signs Hawaii	ProDesign Inc. dba Whittle Signs
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<p>2688-D Kilihau Street Honolulu, HI 96819 Phone: (808) 841-2224 Fax: (808) 841-2252 www.signshawaii.com email: info@signshawaii.com</p>	<p>1708 Auiki Street Honolulu, HI 96819 Phone: (808) 488-7777 Fax: (808) 841-0868 www.4887777.com or www.whittlesigns.com email: info@4887777.com</p>
<p>All-Craft Wellman Products, Inc. 4839 East 345th Street Willoughby, OH 44094 Phone: 800-340-3899 Fax: 440-946-9648 www.all-craftwellman.com</p>	<p>Artistic Bronze 13867 Northwest 19th Avenue Miami, Florida 33054 800.330.PLAKE (7525) 305.681.2876 FAX http://www.artisticbronze.com/</p>
<p>Eagle Sign & Design Inc. 901 E. Liberty St. Louisville, KY 40204 888-561-0007 http://www.eaglesign.com/</p>	<p>Erie Landmark Company 637 Hempfield Hill Road Columbia, PA 17512 1-800-874-7848 http://www.erialandmark.com</p>
<p>Franklin Bronze Plaques 191 Howard Street Franklin, PA 16323 Toll Free: 866-405-6623 Ph: 814-346-7205 Fax: 814-346-7047 http://www.franklinbronzeplaques.com/</p>	<p>Healy Plaques P.O. Box 4 60 New River Road Manville , RI 02838 1-800-995-0981</p>
<p>Impact Bronze Plaques 2215 South Wolf Road Hillside, IL 60162 (800) 492-1201 Fax 708-492-0136 http://www.impactsigns.com/cast-bronze-plaques</p>	<p>Metallic Arts 914 North Lake Road Spokane Valley, Washington 99212 Ph: 1-800-541-3200 Fx: 1-509-483-1759 http://www.metallicarts.com</p>
<p>Southern California Bronze Co. 2515 So. Broadway Los Angeles, CA 90007 Phone: 213-746-8046 Fax: 213-746-9180 www.socalbronze.com</p>	