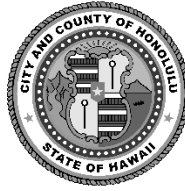


Parcel ID (Tax Map Key)

Enter 12-digit Parcel ID



REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF BUDGET
AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
PHONE: (808) 768-3799
www.realpropertyhonolulu.com

Renewable Energy
CLAIM FOR EXEMPTION
ROH § 8-10.12

The taxpayer must file this claim form on or before September 30th preceding the tax year for which exemption is claimed. The exemption provided for by ROH § 8-10.12 does not apply to any portion of land or improvements used primarily for the production or storage of renewable energy for personal use, or used to sustain private enterprises or operations.

Name of Applicant, Title of Applicant, Telephone, Property Site Address, City, State, Zip, Name of Business/Organization, Mailing Address, City, State, Zip, Email Address

Total land area of parcel: Sq. Ft. Acre Ownership: Fee Simple Lease Rent
Describe current renewable energy improvements (ROH § 8-10.12(a)) or land used for active production or storage (ROH § 8-10.12(b)):

Table with 4 columns: Type and Area Claimed (ROH § 8-10.12(a)), Type and Area Claimed (ROH § 8-10.12(b)), Energy Source (ROH § 8-10.12(d)), Describe renewable energy improvements /increased efficiency (ROH § 8-10.12(d))

* Claims for land exemption provided by ROH § 8-10.12 (b) applies to land area in physical contact with renewable energy structures, actually used for the active production or storage of renewable energy, and requires the following: (1) a State-approved special use permit or county-approved conditional use permit allowing for such production if the production of renewable energy is inconsistent with or not permitted by the underlying zoning; and (2) the production or storage of renewable energy must be primarily for use, distribution or sale to public utilities or for public consumption under a power purchase agreement or power purchase contract with the utility.

Cost of real property improvements actually used for renewable energy production/increased efficiency (excluding devices that convert solar radiation to electricity or heat) under ROH §§ 8-10.12(a) and (d): \$
Department of Planning and Permitting (DPP) issued: Permit #: Permit Value: \$
DPP issued Conditional Use Permit #: Date of Issuance:
State Land Use Commission issued Special Use Permit (HRS 205-6):#: Issuance Date:
State Public Utilities Commission Power Purchase Agreement or Power Purchase Contract with Utility:
Contract or Docket #: Date of Agreement:

REQUIRED ATTACHMENTS (must be submitted with claim)**

- For non-fee owner, a copy of the recorded lease/rental agreement describing allowed uses and period of use of the real property.
Parcel plot plan illustrating the location and square footage of improvements/buildings and of land in physical contact with each improvement/building used in actual production or storage of renewable energy.
Documentation verifying total cost, date installed, and life expectancy of energy-producing or energy-conserving improvements.
If claiming land exemption: 1) County approved conditional use permit and/or State-approved special use permit, if applicable,
** Pursuant to ROH § 8-10.12(g), the director may require that the claimant provide additional documentation evidencing qualification for the initial claim for exemption and for continuance of the exemption.

CERTIFICATION

I, the undersigned, certify under penalty of perjury that I am the taxpayer or am authorized to represent the taxpayer responsible for payment of all real property taxes levied against the portion of real property claimed under this exemption. I also certify that all statements in this claim for exemption are true and correct to the best of my knowledge. I understand that approval of this claim for exemption is subject to providing documentation, satisfactory to the director, evidencing qualification for this exemption and that any misstatement of facts will be grounds for disallowance. I also understand that if approved, the director may disallow or cancel the exemption pursuant to ROH §§ 8-10.12(g) or (h), and that land portions granted this exemption may not be subject to other provisions of exemption in ROH Article 10 or dedication in ROH Article 7.

Applicant's Signature, Print Name, Date

For Tax Year: FOR OFFICIAL USE ONLY Approved Disapproved Initials
Received By: Date Received (post office cancellation mark): Appraiser No.
Building # Building Exemption: Building % Building # Building Exemption: Building %
Attachments: Recorded lease or rental agreement Plot plan Imp. Docs State SUP County CUP If not owner in fee, attach use/period agreement

§ 8-10.12 Exemption - Renewable energy.

- (a) The value of all improvements affixed to land (not including a building or its structural components, except where renewable energy improvements are incorporated into the building, and then only that part of the building necessary to such improvement) and actually used for a renewable energy improvement is exempt from real property taxes, as provided in this section, if a timely claim for exemption is approved by the director.
- (b) The portions of land actually used for the active production or storage of renewable energy shall be exempt from 80 percent of its value from the measure of the taxes imposed by this chapter; provided that:
 - (1) A State-approved special use permit or county-approved conditional use permit allowing for such production is required if the production of renewable energy is inconsistent with or not permitted by the underlying zoning; and
 - (2) The production or storage of renewable energy must be primarily for use, distribution, or sale to public utilities or for public consumption under a power purchase agreement or power purchase contract with the utility.

As used in this subsection, "portions of land actually used" means the land area in physical contact with renewable energy structures.

- (c) The exemption provided in this section does not apply to any portion of land or improvements used primarily for the production or storage of renewable energy for personal use, or used to sustain private enterprises or operations.
- (d) As used in this section, "renewable energy improvement" means any construction or addition, alteration, modification, improvement, or repair work undertaken upon or made to any building, property, or land that results in:
 - (1) The production or storage of energy from a source, or uses a process which does not use fossil fuels, or nuclear fuels. Such energy source may include, but is not limited to, solid wastes, wind, sun, falling water, biogas, geothermal, ocean water, currents and waves, biomass biofuels, hydrogen, or any combination of the foregoing; or
 - (2) An increased level of efficiency in the utilization of energy produced by fossil fuels or in the utilization of secondary forms of energy dependent upon fossil fuels for its generation.
- (e) Application for the exemption provided by this section must be filed by the taxpayer with the director on or before September 30th, preceding the tax year for which the exemption is claimed. No improvement exemption may be claimed for devices that convert solar radiation to electricity or heat because these devices are excluded from the definition of "property" or "real property" and are not assessed. The director may require the taxpayer to furnish reasonable information in order that the director may ascertain the validity of the claim for exemption.
- (f) The claim for exemption, once allowed, shall continue for the period of the power purchase agreements or contract with the utility.
- (g) The director may require that the claimant provide documentation to support an initial claim for exemption or the continuing qualification for the exemption. Failure to provide the director with such documentation is grounds for denying a claim for an exemption or disallowing an existing exemption. The director may require that the claimant provide documentation evidencing active production of renewable energy, such as a current, valid copy of a State-approved special use permit or county-approved conditional use permit, approvals or orders from the State Public Utilities Commission, or if the claimant is not the fee owner, a copy of the lease or agreement describing the allowable uses and period of use of the real property. Failure to provide the director with such documentation within 30 days of the director's request is grounds for disallowance or denial of a claim for the exemption.
- (h) The director may cancel the exemption if the renewable energy improvement ceases operations that generate or store renewable energy, and when the production or storage of renewable energy on the land ceases or terminates. Scheduled equipment maintenance and forced shut downs due to unforeseen circumstances beyond the control of the claimant will be considered.
- (i) The claimant may cancel the exemption by filing a written notice of cancellation with the director.
- (j) The land portions granted in this exemption may not be subject to other real property tax exemption in this article or dedication program in Article 7.
- (k) The director may adopt rules in accordance with HRS Chapter 91 to implement this section.

This form is available at the Real Property Assessment Division ("RPAD") and the City and County of Honolulu's website at www.realpropertyhonolulu.com. This document cannot be filed by facsimile transmission or via email. Deliver in person or by mail to RPAD. For a receipted copy, submit with a self-address stamped envelope.

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813

Real Property Assessment Division
1000 Uluohia Street #206
Kapolei, HI 96707

Disclaimer: RPAD provides general information regarding real property tax assessments. RPAD does not give legal or other professional advice, and persons with specific inquiries regarding ownership, real property tax law and the appraisal process are urged to consult with an attorney or appropriate professional.