
HOUSE CONCURRENT RESOLUTION

URGING THE COUNTIES TO ESTABLISH PROPERTY TAX RELIEF PROGRAMS
FOR SENIOR CITIZENS WHO HAVE OWNED AND OCCUPIED THEIR
RESIDENCE FOR AT LEAST TEN CONSECUTIVE YEARS.

1 WHEREAS, the senior citizens of the State have made
2 lifelong contributions to their families, communities, society,
3 and the economy; and
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5 WHEREAS, many senior citizens in Hawaii live on fixed or
6 limited incomes and face increasing financial pressures due to
7 the rising cost of living, including housing-related expenses
8 such as property taxes; and
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10 WHEREAS, increasing property values and property tax
11 assessments across the State have created financial hardships
12 for many long-time homeowners; and
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14 WHEREAS, rising property taxes can contribute to the
15 displacement of elderly residents who have lived in their homes
16 and neighborhoods for decades, undermining community stability
17 and the ability of seniors to age in place with dignity; and
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19 WHEREAS, senior citizens who have owned, maintained, and
20 personally occupied their homes for many years contribute to the
21 continuity, stability, and cultural fabric of Hawaii's
22 neighborhoods and communities; and
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24 WHEREAS, public policy that supports aging in place helps
25 preserve multigenerational communities and recognizes the
26 contributions of long-term residents; and
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28 WHEREAS, policies that support seniors aging in place help
29 reduce the demand for costly long-term care services and the
30 need to develop additional senior housing facilities, thereby



H.C.R. NO. 65

1 conserving public resources and reducing long-term expenditures
2 for the State and counties; and

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4 WHEREAS, the counties of the State have the authority to
5 establish and administer property tax exemptions, credits, and
6 classifications within their respective jurisdictions; now,
7 therefore,

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9 BE IT RESOLVED by the House of Representatives of the
10 Thirty-third Legislature of the State of Hawaii, Regular Session
11 of 2026, the Senate concurring, that the counties are urged to
12 establish additional property tax relief programs for senior
13 citizens who:

- 14 (1) Are sixty-five years of age or older; and
- 15 (2) Have owned and occupied their residence for at least
16 ten consecutive years; and

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18 BE IT FURTHER RESOLVED that the property tax relief
19 programs should be in addition to existing available county
20 property tax relief programs; and

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22 BE IT FURTHER RESOLVED that the property qualifying for
23 relief should be owner-occupied and not apply to rental
24 properties, investment properties, second homes, or other non-
25 owner-occupied real property; and

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27 BE IT FURTHER RESOLVED that the counties are requested to
28 establish reasonable additional qualifying criteria including
29 procedures to verify eligibility, proof of age, ownership, and
30 occupancy of the property as a primary residence; and

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32 BE IT FURTHER RESOLVED that certified copies of this
33 Concurrent Resolution be transmitted to the Mayors of the
34 respective counties, Chairpersons of the respective county
35 councils, and the Director of Finance or Budget for each county.
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OFFERED BY:



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