
HOUSE 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
4

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
9

10 WHEREAS, increasing property values and property tax
11 assessments across the State have created financial hardships
12 for many long-time homeowners; and
13

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
18

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
23

24 WHEREAS, public policy that supports aging in place helps
25 preserve multigenerational communities and recognizes the
26 contributions of long-term residents; and
27

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
31 conserving public resources and reducing long-term expenditures
32 for the State and counties; and



1
2 WHEREAS, the counties of the State have the authority to
3 establish and administer property tax exemptions, credits, and
4 classifications within their respective jurisdictions; now,
5 therefore,

6
7 BE IT RESOLVED by the House of Representatives of the
8 Thirty-third Legislature of the State of Hawaii, Regular Session
9 of 2026, that the counties are urged to establish additional
10 property tax relief programs for senior citizens who:

11
12 (1) Are sixty-five years of age or older; and

13
14 (2) Have owned and occupied their residence for at least
15 ten consecutive years; and

16
17 BE IT FURTHER RESOLVED that the property tax relief
18 programs should be in addition to existing available county
19 property tax relief programs; and

20
21 BE IT FURTHER RESOLVED that the property qualifying for
22 relief should be owner-occupied and not apply to rental
23 properties, investment properties, second homes, or other non-
24 owner-occupied real property; and

25
26 BE IT FURTHER RESOLVED that the counties are requested to
27 establish reasonable additional qualifying criteria including
28 procedures to verify eligibility, proof of age, ownership, and
29 occupancy of the property as a primary residence; and

30
31 BE IT FURTHER RESOLVED that certified copies of this
32 Resolution be transmitted to the Mayors of the respective
33 counties, Chairpersons of the respective county councils, and
34 the Director of Finance or Budget for each county.

35
36
37 OFFERED BY:



MAR 12 2026

