



**NOTICE OF REAL PROPERTY ASSESSMENT APPEAL  
TO THE BOARD OF REVIEW  
THE CITY AND COUNTY OF HONOLULU  
TAX YEAR: 2016 - 2017**

**A \$25.00 DEPOSIT MUST BE INCLUDED WITH EACH APPEAL  
PLEASE READ INSTRUCTIONS ON THE NEXT PAGE**

**IMPORTANT:** Timely payment of your real property taxes during the appeal process is necessary to avoid applicable penalties and interest of any delinquent taxes owed.

\* Required fields for appeal to be processed

*above for official use*

Parcel ID (Tax Map Key) * - As shown on the assessment notice		Property Classification * - As shown on the assessment notice		
Name of Property Owner or Taxpayer *		Site Address		
Mailing Address *	City *	State *	Zip Code *	Country *
Name of Representative or Person of Contractual Obligation and Title Name: Title:	Phone Number		Email Address	

Owner/taxpayer opinion of fee simple market value is: \$ \_\_\_\_\_ (Required for grounds 1, 2 and/or 4)

**GROUND OF APPEAL:** This appeal is subject to dismissal if one or more of the grounds of appeal have **NOT** been selected. Please read item 5 on the next page for instructions for the grounds of appeal.

- (1) **ASSESSMENT OF THE PROPERTY EXCEEDS BY MORE THAN 10%** the market value of the property.
- (2) **LACK OF UNIFORMITY OR INEQUALITY**, brought about by illegality of the methods used or error in the application of the methods to the property involved.  
The classification of the property should be: \_\_\_\_\_
- (3) **DENIAL OF AN EXEMPTION** to which the taxpayer is entitled and for which such person has qualified.  
Exemption Type: \_\_\_\_\_ Exemption Amount: \$ \_\_\_\_\_
- (4) **ILLEGALITY**, on any ground arising under the Constitution or laws of the United States or the laws of the state or the ordinances of the city in addition to the ground of illegality of the methods used, mentioned in clause (2).

\_\_\_\_\_  
Signature (required to process this appeal)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

I am:  the property owner / taxpayer or  a representative or person of contractual obligation (see instruction on next page)

**The appeal filing deadline is January 15, 2016.** The appeal must be hand delivered and date-stamped by 4:30 pm at one of the addresses listed below or if mailed, it must be postmarked by a government postal service by January 15, 2016. If a receipt of the appeal is requested, enclose a self-addressed stamped envelope. An appeal cannot be lodged by facsimile transmission or via email, but may be filed online at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com) by 11:59 pm on January 15, 2016.

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

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

Should there be any questions regarding this appeal, please call the **Appeal Hotline at (808) 768-7000** during the appeal period of December 15, 2015 through January 15, 2016, between the business hours of 7:45am - 4:30pm.

**For Official Use Only**

Received / U.S. Postmark \_\_\_\_\_ Reviewed By \_\_\_\_\_ Case No. \_\_\_\_\_ Appraiser No. \_\_\_\_\_

BOR Decision: 1 2 A B C D 1E F G H J K L M N P Q R S T U V W X Y Z 3 4 5 6

Evidence Notes:

Y N \_\_\_\_\_

Valuation \_\_\_\_\_ Exemption \_\_\_\_\_ Continuance \_\_\_\_\_  Settlement

BOR Chair \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS FOR FILING NOTICE OF REAL PROPERTY ASSESSMENT APPEAL BOARD OF REVIEW ONLY

1. A \$25.00 deposit must be included with each appeal. Please make check payable to: City and County of Honolulu.
2. In an effort to expedite the appeal process and to minimize your wait time for a Board of Review hearing date, appellants should submit their evidence and supporting documentation to the Real Property Assessment Division with their appeal or shortly thereafter. If submitting evidence separately from the appeal form, please include your name, Parcel ID/TMK, year of the appeal, contact information such as phone number, mailing address, or email address, and submit to either office.
3. A separate appeal form must be used for each Parcel ID (Tax Map Key/TMK). A separate appeal form must be used for different property classification(s) within a parcel. Multiple Parcel IDs/TMKs and/or multiple property classifications filed on a single appeal form will invalidate the appeal. A form that is missing a Parcel ID/TMK and/or a property classification may invalidate the appeal.
4. Enter the name of the property owner or taxpayer. If applicable enter the name and title of the representative or contractual taxpayer. Enter the mailing address, a daytime telephone number, and an email address for this appeal. All communications related to this appeal, such as notification of the hearing and the Board decision, will be sent to this address. Please notify the Real Property Assessment Division in writing at one of the listed addresses should the mailing address change prior to a scheduled hearing date.
5. For the grounds of appeal (Revised Ordinances of Honolulu (ROH), Sec. 8-12.3), check (✓) the appropriate box or boxes. Otherwise, the appeal is subject to dismissal.

If you are appealing on the ground that the assessment exceeds by more than 10% of the market value of the property, check (✓) box (1) and enter in the blank space an opinion of fee simple market value must be filled in. If an opinion of value is not entered, this appeal is subject to dismissal. The opinion of value will be systematically rounded to the nearest \$100; consider the rounding factor when the opinion of value is near the 10% of the assessed value.

If you are appealing the property classification, check (✓) box (2) and enter in the blank space the property classification that is being claimed. Do not enter a property classification if you are not appealing the property classification.

If you are appealing the denial of an exemption, either in whole or in part, check (✓) box (3) and enter the type of exemption (e.g., home exemption, charitable purposes) and the exemption amount that is being claimed.

If you are appealing the ground of illegality, on any ground arising under the Constitution or laws of the United States or the laws of the state or the ordinances of the city in addition to the ground of illegality of the methods used, mentioned in clause (2), check (✓) box (4). By law, the Board of Review does not have the authority to decide questions involving the Constitution or laws of the United States.

6. If you are the property owner and filing the appeal, sign the appeal form, print your name, and check (✓) the property owner / taxpayer box.

If you are under a contractual obligation to pay the real property tax and filing the appeal, sign the appeal form, print your name, and check (✓) the under contractual obligation (under ROH Sec. 8-12.2) box. You must submit proof of obligation to pay real property tax with this appeal or by the time of the scheduled hearing date (e.g., lease or rental agreement).

If you are representing the property owner or taxpayer (e.g., property manager, agent, attorney), sign the appeal form, print your name, and check (✓) the representative box. If you are an employee, officer, or representative of the taxpayer, enter your title. A signed authorized document of representation from the property owner or taxpayer is required, either at the time of this appeal submittal or by the time of scheduled hearing date.

Under Hawaii law, HRS Chapter 466K, all real estate appraisals are required to be performed by licensed or certified appraisers. If you are representing an owner/taxpayer and intend to submit as evidence a written or oral opinion as to the value of property as of a specific date, you are performing an appraisal for which you must be licensed in the State of Hawaii, pursuant to HRS Chapter 466K and Chapter 114, Hawaii Administrative Rules. A taxpayer who provides an opinion of value of their own property is not subject to Chapter 466K, Hawaii Revised Statutes (HRS) and Chapter 114, Hawaii Administrative Rules.

7. Do not use this form to file an appeal to the Tax Appeal Court. Instead, you must contact the Tax Appeal Court at: Tax Appeal Court, 777 Punchbowl Street, Honolulu, Hawaii, 96813-5093. Telephone: (808) 539-4777
8. Additional real property assessment information and forms can be found at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

