



Real Property Assessment Appeals

The City and County of Honolulu's Real Property Assessment Division (RPAD) assesses properties annually. If you disagree with your property's assessed value, property classification, or the denial of an exemption, you have the right to appeal under **§ 8-12 of the Revised Ordinances of Honolulu 2021 (ROH)**. This brochure provides a guide to understanding your rights, filing an appeal, and what to expect during the process. Real property owners or taxpayers with questions regarding their specific property may contact the Real Property Assessment Division.

Key Deadlines

- **January 15:** All appeals for the upcoming tax year must be filed by this date.
- **Tax Year:** The City and County of Honolulu's tax year runs from **July 1 to June 30**, with property values assessed as of **October 1** of the previous year.

Pay Your Taxes on Time

Even if you have filed an appeal, you must still pay your property taxes by the due dates to avoid penalties and interest. If your appeal is successful, adjustments will be made, and any overpayment will be refunded.



Address

Honolulu	Kapolei
842 Bethel St. Basement	1000 Ulu'ōhi'a St #206
Honolulu, HI 96813	Kapolei, HI 96707

Phone Number

808-768-3799

Email

bfsrpmmailbox@honolulu.gov

Website

realproperty.honolulu.gov
www.honolulupropertytax.com

Hours of Operation:
M-F 7:45 am - 4:30 pm

Disclaimer:

This brochure is solely intended for general informational purposes regarding real property tax assessment appeals and may be amended or supplemented from time to time. The information is provided in summary form only and does not purport to be complete or apply to every real property tax assessment or process. This brochure should not be construed as legal, tax, appraisal, or other advice. Taxpayers with real property tax issues should not solely act or rely upon information contained in this brochure and, instead, should consult with their own attorney, appraiser, advisor, or other professional. Neither the City and County of Honolulu nor the Real Property Assessment Division shall be liable for any claims, lawsuits, and/or complaints arising from reading this brochure.

Real Property Assessment Appeals

Real Property Assessment Division



City and County of
HONOLULU

Who Can Appeal?

Any taxpayer or property owner who feels aggrieved by an assessment or by the denial of an exemption can appeal to the Board of Review or Tax Appeal Court. Appeals must be submitted by **January 15** of the year preceding the tax year of the assessment.

Taxpayers have the option to appeal to the **Board of Review (BOR)** or the **Tax Appeal Court (TAC) of the State of Hawaii**.

Grounds for Appeal

An appeal may be filed if one or more of the following conditions exist:

- The **assessed value** of the property exceeds the **fair market value** by 10% or more.
- There is a **lack of uniformity or inequality** in the assessment due to errors or illegal methods.
- The taxpayer was denied an **exemption** they were entitled to and qualified for.
- Any other **illegality** under U.S., State, or City laws.

Appealing on Behalf of Others

When filing an appeal on behalf of someone else, such as a property owner, please note that RPAD staff cannot discuss the property or the appeal with anyone who is not the obligated taxpayer or who has been authorized by the taxpayer. This ensures that privacy and confidentiality are maintained during the appeals process.

Who is the Board of Review (BOR)?

The **Board of Review (BOR)** is an independent panel that reviews property assessment appeals. Up to three boards exist, each consisting of five members appointed from the local community.

The BOR is responsible for ensuring that property assessments are fair and equitable. They hold public hearings to review disputes between taxpayers and the Real Property Assessment Division (RPAD).

How to File an Appeal

You have several options to file your appeal with the Real Property Assessment Division (RPAD):

By Form or Letter:

- Complete the "**Notice of Real Property Assessment Appeal**" (Form BFS-RP-M-8-12), available online at realproperty.honolulu.gov or pick up a form from either RPAD office.
- You can also submit a written letter, which must include:
 - **Property Identification** (Parcel ID or TMK)
 - **Assessment Year** (the tax year you are appealing)
 - **Grounds for Appeal** (e.g., overvaluation, lack of uniformity, denial of exemption)
 - **Owner's/Taxpayer's Name/Signature**
- **Appeal Fee: A \$50 deposit** must be included with each appeal.

How to Submit:

You can file your appeal using one of the following methods:

- **Personal Delivery:** Hand-delivery your notice of appeal and payment to the Real Property Assessment Division.
- **Mail:** Send your appeal notice and payment by mail, ensuring it is postmarked by the **January 15 deadline**.
- **Board of Review Appeal (Online):** Submit your appeal online via realproperty.honolulu.gov by **January 15, 11:59 P.M. HST**

Important: While most notices and applications are extended to the **next business day** if their due date falls on a **Saturday, Sunday, or legal holiday** under **§ 8-1.16**, this **extension does not apply** to Board of Review appeals. Appeals must be submitted by **January 15**, regardless of the day it falls on.

What Happens During the Appeal Process?

1. **Hearing Notification:** Once your appeal is received, you will be notified of your hearing date by mail or email. Hearings can be in person or conducted via interactive conference technology.
2. **Presenting Your Case:** At the hearing, you will present written testimony or evidence to support your appeal. The BOR will also hear from RPAD. Each party typically has 10 minutes for their presentation, and rebuttal is permitted.
3. **Board Decision:** The BOR will issue a decision within 60 days of the hearing. You will receive a written copy of the decision, which is based on the evidence presented during the hearing.

Appeal Costs and Outcomes

- **Filing Fee:** A **\$50 deposit** is required for each real property tax appeal. This deposit will be refunded if the appeal is successful or partially successful.
- If the BOR rules in favor of the taxpayer, the property's assessed value will be adjusted, and any excess taxes paid will be refunded, including interest.
- If the appeal is denied, the \$50 deposit will be retained by the City (ROH **§ 8-12.10** and **§ 8-12.11**).

Second Appeals

If an appeal from the previous year is still pending, and the current assessment remains the same, an automatic second appeal is generated without requiring an additional deposit. However, if the current assessment differs, you must file a new appeal and pay the \$50 deposit (ROH **§ 8-12.4**).

Appealing to the Hawaii Tax Appeal Court

If you disagree with the BOR's decision, you can appeal to the **Tax Appeal Court of the State of Hawaii**. This is a formal legal process, and we encourage seeking legal counsel before proceeding. The Tax Appeal Court will review the decision made by the BOR.