



**NOTICE OF REAL PROPERTY ASSESSMENT APPEAL
TO THE BOARD OF REVIEW
THE CITY AND COUNTY OF HONOLULU
TAX YEAR: 2025-2026
A \$50.00 DEPOSIT MUST BE INCLUDED WITH EACH APPEAL
PLEASE READ INSTRUCTIONS ON PAGE 2**

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

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 page 2 for instructions on 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 under contractual obligation** (see instruction on next page)

* A signed written authorization letter to represent the appellant and/or ** proof of obligation must accompany this appeal.

The appeal filing deadline is January 15, 2025. Hand delivered/walked-in filings at either office must be date/time stamped by 4:30pm on January 15, 2025. Mailed appeals must be postmarked by a postal service on or before January 15, 2025. Appeals filed online must be completed and submitted by 11:59pm on January 15, 2025 at <https://realproperty.honolulu.gov>. **A \$50.00 deposit for each appeal is required.** Make checks payable to City and County of Honolulu. If requesting a receipted appeal, enclose a self-addressed stamped envelope. An appeal cannot be lodged by facsimile transmission or via email.

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 period of December 16, 2024 through January 15, 2025, on regular business days between the 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 E 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 _____

Land Value _____ Building Value _____ Exemption _____ Continuance _____

BOR Chair _____ Date _____

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

1. A **\$50.00** deposit must be included with each appeal. Please make check payable to: City and County of Honolulu. Pursuant to ROH § 8-12.11, the deposit is returned if the appeal is compromised or sustained.
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 class(s) within a parcel. Multiple Parcel IDs/TMKs and/or multiple property classes filed on a single appeal form will invalidate the appeal. A form that is missing a Parcel ID/TMK and/or a property class 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 ROH § 8-12.3, check (✓) the appropriate box or boxes. If one or more grounds is not checked, the appeal is subject to dismissal.

If you are appealing on the ground that the assessment exceeds the market value of the property by more than 10%, check (✓) box (1) and enter in the blank space an opinion of fee simple market value. If an opinion of value is not entered, the 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 10% of the assessed value.

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

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, then sign the appeal form, print your name, and check (✓) the under contractual obligation (ROH § 8-12.2) box. Proof of obligation to pay real property tax (e.g., lease or rental agreement) is required and must be submitted at the time the appeal is filed. Without the proof of obligation, the appeal is subject to dismissal.

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 and must be submitted at the time the appeal is filed. Without the letter of authorization, the appeal is subject to dismissal.

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. Additional real property assessment information and forms can be found at <https://realproperty.honolulu.gov>.

The Real Property Assessment Division (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.

