



**NOTICE OF REAL PROPERTY ASSESSMENT APPEAL
BOARD OF REVIEW FOR THE
CITY AND COUNTY OF HONOLULU**



TAX YEAR: _____

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

PARCEL ID (TAX MAP KEY)	(Must be filled in)
PROPERTY CLASSIFICATION	(Must be filled in)
NAME OF OWNER OR TAXPAYER	(Must be filled in)

OWNER'S OR TAXPAYER'S OPINION OF ASSESSED VALUE IS \$ _____ (Must be filled in)
The Owner's or Taxpayer's opinion of assessed value must be filled in, otherwise the appeal is subject to dismissal.
 (opinion of value will be rounded to nearest \$100 – consider rounding if your opinion of value is near 10% of the assessed value)

One or more of the grounds of objection listed below must be selected, otherwise the appeal is subject to dismissal. My grounds of objection to the real property assessment are (check one or more boxes below):

- (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. _____
 (If disputing property classification, refer to paragraph 4 of the filing instructions.)
- (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 _____ **PRINT NAME** _____
 (A signature is required to process this appeal)

I am the: Owner Representative* or Contractual Taxpayer**

- ❖ If you are a Representative, written authorization to represent appellant must accompany this appeal and compliance with Chapter 466K, Hawaii Revised Statutes (“HRS”) is required.
- ❖ If you are a Contractual Taxpayer, proof of contractual obligation to pay property tax must accompany this appeal.

YOUR TITLE	MAILING ADDRESS FOR APPEAL	
CITY	STATE	ZIP CODE
TELEPHONE NUMBER (Daytime)		E-MAIL ADDRESS

FOR OFFICIAL USE ONLY			
Received / U.S. Postmark _____	Reviewed By _____	Case No. _____	Appraiser No. _____
Evidence: NES AR _____		CSoL SC LoRA OE _____	
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			
Notes _____			
Valuation _____	Exemption _____	Continuance _____	<input type="checkbox"/> Settlement
BOR Chair _____		Date _____	

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

IMPORTANT: *You must pay your taxes when due even though you have appealed your assessment. Otherwise, a penalty for delinquency and interest will be added to the delinquent taxes you owe.*

1. A separate appeal form must be used for each Parcel ID/TMK. A separate appeal form must also 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.
2. Enter the name of the Owner or Taxpayer and an opinion of the **fee simple value of the property**, before deductions for any exemptions. A specific value must be stated, otherwise the appeal is subject to dismissal.
3. For the grounds of objection, check (√) the appropriate box or boxes. Otherwise, the appeal is subject to dismissal.

If you are appealing the property classification, check (√) box (2) and enter in the blank space the property classification that is being claimed.

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, charitable) and the exemption amount that is being claimed.
4. If you are the Owner of the property and filing the appeal, sign the appeal form, print your name, and check (√) the box **Owner**.

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 box **Contractual Taxpayer**. You must also submit proof of such obligation with this appeal (e.g., lease or rental agreement).

If you are representing the owner or taxpayer (e.g., property manager, agent, attorney), sign the appeal form, print your name, and check (√) the box **Representative**. You must also submit written authorization from the owner or taxpayer or other documentation with this appeal.

If you are an employee, officer, or representative of the taxpayer, enter your title.

Under Hawaii law (Chapter 466K, HRS), all real estate appraisals are required to be performed by licensed or certified appraisers. If you are representing an owner/taxpayer and provide a written or oral opinion as to the value of property as of a specific date, supported by the presentation and analysis of relevant data, you are performing an appraisal for which you must be licensed in the State of Hawaii (Chapter 466K, HRS and Chapter 114, Hawaii Administrative Rules).
5. Enter the mailing address, a daytime telephone number, and an email address for this appeal. All communications regarding this appeal, such as notification of the hearing and the Board decision, will be sent to this address. If the mailing address changes prior to the hearing, please notify the Real Property Assessment Division in writing at one of the addresses listed below.
6. A \$25.00 deposit must be included with each appeal. Please make check payable to: **City and County of Honolulu**.
7. In an effort to expedite the appeal process and to minimize your wait time for a Board of Review hearing date, the Real Property Assessment Division requests appellants submit their evidence and supporting documentation with their appeal or shortly thereafter. If submitting 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.
8. An appeal cannot be lodged by facsimile transmission or via email. If a receipt of the appeal is requested, enclose a self-addressed stamped envelope.

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, Hawaii 96813
Telephone: (808) 768-3799

Real Property Assessment Division
1000 Uluohia Street, #206
Kapolei, Hawaii 96707
Telephone: (808) 768-3799

9. 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
10. Additional real property assessment information and forms can be found at www.realpropertyhonolulu.com