

Real Property Tax Bills, Payments, Penalty, Interest

You may access **your tax bill and other records** on your property by visiting <http://www.honolulupropertytax.com/> or contact the **Treasury Division** for questions regarding your tax bill or tax credit by **email** at: bfstreasmalbox@honolulu.gov .

The **Treasury Division** also has a website with more information at: (http://www.co.honolulu.hi.us/budget/treasury_division.htm)

Assessment Notice

Q: I inadvertently threw out my new property tax assessment which was just mailed to me. Could I have another one mailed to me?

A: You can obtain the real property assessment information on our website at www.honolulupropertytax.com, or a copy of the assessment may be acquired from our office with a \$.50 per copy charge and a self-addressed stamped envelope mailed to our Downtown or Kapolei offices. Checks should be made payable to the City and County of Honolulu.

Downtown Office

33 South King Street #101
Honolulu, Hawaii 96813
(808) 768-3799

Kapolei Office

1000 Uluohia Street, #206
Kapolei, Hawaii 96707
(808) 768-3169

More real property information and forms can be found at www.honolulu.gov/rpa

Q: In December, I received an assessment notice from your office, but I do not own the property anymore. What do I do?

A: Our assessment is as of October 1, so if you sold the property after that date the new owner will not receive the assessment notice for the property. Please send the assessment back to our office with "SOLD" and the date it was sold written on the notice.

Q: I'm under 1/10th ownership with others on a property, could each of us get an assessment notice and tax bill mailed to us? Can the City & County of Honolulu do a pro-rata tax calculation for each of the owners?

A: We can send an assessment notice and tax bill to each owner that provides the City with their information. The City will not be responsible for pro-rating the tax bill. It is the owners' responsibility to determine any allocation of the property tax bill.

Valuation

Q: How do you determine the value of properties?

A: Sec. 8-7.1, Revised Ordinances of Honolulu, requires the fair market value of all taxable real property to be determined and annually assessed by the market data (sales comparison) and cost approaches to value.

Q: What percent of market value are properties valued at?

A: Properties are valued at 100% of market value.

General

Q: Are the City & County real property assessment records confidential?

A: Except for certain personal information, such as taxpayer's Social Security number, or telephone number, the real property assessment records are public records and the assessment information is available to the general public.

Real property tax information is subject to public disclosure under the Uniform Information Practices Act (Modified), Chapter 92F ("UIIPA"), Hawaii Revised Statutes ("HRS"), and is made available by the City for public inspection both in person and through the City's real property tax website. This includes information regarding the name of the owner, address of the real property, assessed value, and

consideration paid. Such public disclosure provides everyone the ability to ensure equal application of the law and the absence of special favors. Furthermore, the property tax system relies on an assessment process that includes notice and an opportunity to appeal. Access to these records is critical if there is to be a successful appeal since a comparison with comparable lots is often the best way to prove the case.

Q: What are my property taxes used for?

A: The City and County of Honolulu's real property tax is a major revenue source for police, fire protection, emergency services, water safety, parks, sewer, refuse and other essential City services.

Home Exemption

Q: Who Qualifies for the Home Exemptions?

A: You are entitled to the home exemption if:

1) You own and occupy the property as your principal home ("real property owned and occupied as the owner's principal home" means occupancy of a home in the city with the intent to reside in the city. Intent to reside in the city may be evidenced by, but not limited to, the following indicia: occupancy of a home in the city for more than 270 calendar days of a calendar year; registering to vote in the city; being stationed in the city under military orders of the United States; and filing of an income tax return as a resident of the State of Hawaii, with a reported address in the city;

2) Your ownership is recorded at the Bureau of Conveyances, State Department of Land and Natural Resources, in Honolulu on or before September 30 preceding the tax year for which you claim the exemption. In the case of a lease, the document must indicate that the lessee has a lease for residential purposes for a term of five years or more and will pay all property taxes;

3) You file a claim for home exemption (Form BFS-RP-P3) www.honolulu.gov/rpa/forms.htm with the Real Property Assessment Division on or before September 30 preceding the tax year for which you claim the exemption.

Q: I forgot to file an exemption claim for my property. What steps do I need to take?

A: You may download and print the homeowner's exemption claim (form BFS-RP-P-3) located at: www.honolulu.gov/rpa/forms.htm. (select Real Property Assessment Forms & Information, then select Property Assessment Forms).

Applications may be submitted by mail, or in person at either of the two real property assessment division's locations or at any satellite city hall.

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Q: I was wondering when the change in our home exemption status would start? I submitted the application in January or February of 2008.

A: The statutory deadline for the home exemption is September 30, effective for the next tax year beginning on July 1 and ending on June 30. (If the September 30 exemption deadline falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the next succeeding day which is not a Saturday, Sunday, or legal holiday.) Since you missed the September 30 deadline preceding the 2008-2009 tax year, your exemption will take effect for the 2009-10 tax year.

Q: If I rent my house will I lose the exemptions that I have, such as for age and for home owner? How do I inform the Real Property Assessment Division if my status changes?

A: Yes, if you rent out your property it will no longer qualify for the Homeowner's Exemption. To inform us about the change in status of your exemption you may go to our website www.honolulupropertytax.com and use the following form: <http://www.honolulu.gov/rpa/rpp43.pdf>.

Q: I received my assessment notice and I noticed that I don't have a home exemption which I have had in the previous years and I still live at this address. What do I do?

A: Send in copies of your income tax returns (to verify your legal residence) and utility bills for the time that the exemption was removed as verification that you were occupying the property. Indicate the Parcel ID and the reason why you are sending in the information. Also, provide a contact number should we have any questions.

Q: I'm applying for the home exemption for the first time, should I attach a copy of my driver's license, birth certificate or passport, to show proof of birth, even though I'm under 65 years old?

A: Yes. You need to provide proof of your date of birth in order to have our system automatically increase your exemption amount based on your age. Beginning with the 2007 assessment (2007-2008 tax year) the basic home exemption for homeowners under 65 will be \$80,000. This means that \$80,000 is deducted from the assessed value of the property and the homeowner is taxed on the balance. For homeowners 65 years and older the home exemption will be \$120,000. To qualify for this exemption, you must be 65 years or older on or before June 30 preceding the tax year for which the exemption is claimed.

Property owners with an existing home exemption, with their date of birth on file, do not need to re-apply for the new exemption amounts. The exemption amounts will automatically increase depending on the age of the homeowner.

Q: I'll be making 65 years old in September. Will I be eligible for the \$120,000 home exemption for the upcoming tax year?

A: No, the homeowner must be 65 or older on or before June 30 preceding to the tax year for which the exemption is claimed.

Q: We own two dwellings on Oahu; can my wife and I file separately under each of our name for a home exemption for both properties?

A: No, the law allows just one (1) home exemption per married couple. If the husband and wife live apart and owns separate homes, then each shall be entitled to one-half (1/2) of one exemption or to an exemption that is apportioned between their respective homes in proportion to the assessed value. Generally, the married couple's home exemption will apply to the older individual first.

Q: I have been living at my residence for years, but I haven't had a home exemption throughout those years. Can I get a property tax refund from the city?

A: No, the taxpayer should have filed a home exemption claim as soon as it was discovered that there was no home exemption in place for the property. The Revised Ordinances of Honolulu do not provide for tax refunds for home exemptions that are not filed.

Q: I'm changing the ownership title of my property to a trust. Do I have to reapply a claim for home exemption?

A: For changes in ownership or use of your property, it is required that you re-file your exemption. Depending on how your trust is named, there may be questions as to your qualification for exemption. To minimize any questions we might have, it is best that you send in a copy of your trust when you file your exemption.

Q: How do you go about removing the homeowner's exemption when home is put up for rental or sale?

A: You can write or email us when you actually rent or sell the property. The owner of any property which has been allowed an exemption has a duty to report to the assessor within 30 days after such owner or property ceases to qualify for such an exemption.

Q: My elderly client owns and resides in an apartment at a co-op. Is there a process by which an owner of a co-op can get a homeowner's exemption for ownership in a co-op?

A: Your client needs to file the home exemption form. You may download it from our website at: www.honolulu.gov/rpa. Additional forms and information can also be found at our website.

Change of Address for a Tax Bill or Assessment Notice

Q: How do I change the mailing address for a real property tax bill or assessment notice?

A: The owner may make a written request. The request should contain:

- The parcel ID or TMK
- The site address
- The new mailing address
- State that the address change is for the tax bill or assessment notice or both
- A phone number in case of questions
- The reason for the change

Tax Credit

Q: How can I find out about the tax credit for

A: What To File: The instructions and Form T-RPT100 are available at the Treasury Division and on the Internet at: www.honolulu.hi.us/budget/treasury_division.htm. You can also request the instructions and form by calling the telephone number listed below.

Where To File:

Current Collections Section
Department of Budget and Fiscal Services
Treasury Division
530 South King Street, Room 115
Honolulu, Hawaii 96813
Telephone: 768-3980

Ownership

This is how we handle deaths, marriages, divorces, & change of names.

Land Court property:

All of the changes above must be recorded with the Land Court before we make any changes to the owner. We do make copies of the death certificates, marriage certificates, divorce decrees, or name changes from the Lieutenant Governor's Office, and note the information on our records, but we do not change the ownership on our assessment records.

Regular System Property:

As long as we are provided with a copy of the death certificate, marriage certificate, divorce decree, or change of name from the Lieutenant Governor's Office, we will change the ownership accordingly.

Q: I got married in 2003, and in early 2004 my bank notified you of my name change. My Real Property Assessment Notice still has my maiden name on it. How do I go about changing it?

A: For Regular System properties send a copy of your marriage certificate with the Tax Map Key written on it to: Real Property Assessment Division, Tax Maps, 33 South King Street #101, Honolulu, Hawaii 96813.

For Land Court System properties, the name change must be recorded with the Land Court.

Q: How can I get a copy of my deed? I bought my home in 1989 and I have documents provided by my escrow company, but I can't find my deed.

A: Please go to the following website for the State Bureau of Conveyances. <http://www.state.hi.us/dlnr/bc/bc.html>, then click on Frequently Ask Questions.

Q: What form(s) do I need to fill out/submit to change the ownership name to just my name (since my mom passed away last year). Is there anything else I need to submit along with the form?

A: You must probate your mother's will with the court and the court will issue an order to distribute the property. Please contact an attorney. After the will is probated, you should record it with the Land Court (State Bureau of Conveyances) <http://www.state.hi.us/dlnr/bc/bc.html>. You should also notify the land court that your mother is deceased.

Q: I was going through the website and wasn't able to view any information with regards to mortgages and real estate notes that were created 1-5 yrs ago., How can I browse the site and search for deed trusts and mortgages that individuals have, or if there's any information on anyone who has sold their property some years back, and if the county clerk has records on the mortgage or trust deed that can be accessed through the website. I would be very pleased to get any information, particularly on recent home sales.

Our website does not have the information you are interested in. The State of Hawaii's Bureau of Conveyance website is <http://www.state.hi.us/dlnr/bc/bc.html>. Their search site is <http://132.160.239.151/boc/>.

The site does not allow you to look at the actual document, but it does have an index that gives you recording information and cost.

Our property search website has the document number for deeds under SALES HISTORY, however, we do not have any information on mortgages or trust agreements. The address I gave you above and <http://www.honolulupropertytax.com/AccountSearch.asp?mnu=PSearch&submnu=Account&lftmnu=&flag=&head=&nolistmanager=&cookieCheck=&Data1=910510490000>, are under two different jurisdictions (State & County). If you are looking for comparables, the sales history link is the only thing our website has. There are private companies that have the type of information you're looking for, for a fee.

Q: Please direct me to the correct form to complete for an ownership change. I am on Hawaiian Homelands and was recently assigned the lease by my grandmother-in-law. I received the 2006 Real Property Assessment Notice today in the mail and her name is still on it.

A: Send us a copy of the corporate name change on regular system (State Bureau of Conveyances. <http://www.state.hi.us/dlnr/bc/bc.html>) properties and we will make the change for those properties. A list of tax map keys (from your assessment notice) will be helpful. For those properties that are under the land court system, you will have to petition the Land Court (State Bureau of Conveyances. <http://www.state.hi.us/dlnr/bc/bc.html>) to have the name change on record and we should pick it up during our processing. We do miss some documents during our processing so if you have already recorded the name change, please include the document number of the recording.

Address your inquiry to: Tax Maps Branch, 33 South King Street #101, Honolulu, HI 96813.

Q: What are the steps I need to take to acquire TMK numbers for my newly created condominium property? Where is the website where I can download a TMK application form so I can fill out and file the application.

A: Once your declaration for a CPR (Condominium Property Regime) is recorded at the State Bureau of Conveyances (<http://www.state.hi.us/dlnr/bc/bc.html>), we will assign Parcel Id numbers (TMKs) to the units. It usually takes about 2 months after the document is recorded. After the 2 months, you can check our web site at <http://www.honolulupropertytax.com/AddressSearch.asp?submnu=Address&mnu=PSearch&cookieCheck=1>. If we have not issued new TMKs at that time, you may contact us at the address below with your recording information.

Tax Maps Branch
33 South King Street #101
Honolulu, HI 96813.

Q: How does a Hawaii corporation which owns real property and which changed its corporate name in 1983 go about notifying the Honolulu Real Property Assessment Division that the corporation is still receiving tax assessments under the old corporate name?

A: Send us a copy of the corporate name change on regular system properties and we will make the change for those properties. A list of the tax map key numbers (TMKs), which you can get from your assessment notice, would be helpful. For those properties that are under the land court system, you will have to petition the Land Court to have the name change on record and we should pick it up during our processing. We do miss some documents during our processing so if you have already recorded the name change, please include the document number of the recording.

Q: I talked to the surveyor who did a survey of my parcels of land which have only one TMK number. He suggested I get 2 separate TMK numbers before I start the permitting process to build. What do I need to do or whom do I speak with to get a TMK number for each lot?

A: You must get a lot determination from the City and County of Honolulu's Department of Planning and Permitting (DPP) and send us a written request for individual TMKs along with a copy of DPP's reply letter.

Our address is; Real Property Assessment Division, Mapping Branch, 33 South King Street #101, Honolulu, Hawaii 96813.

Q: We would like to transfer our property into a revocable living trust. In California we provide a copy of the trust abstract, file a quit claim deed (available at the Tax Assessor counter) and pay a small filing fee - an attorney is not required.

I contacted our Trust Attorney and learned they have not done any of these in Hawaii - something about forms, boxes and margins - and the need to have a Hawaii licensed Attorney.

1. Is it true I need to use a Hawaii Licensed Attorney?
2. Can I handle this myself at the Kapolei Office?
3. Does your office have Quit Claim Deeds available for such transactions?
4. Can you tell me what the filing fee is?
5. Can you think of anything I overlooked?

A: The questions you are asking should be asked of the State Bureau of Conveyances. The following is the address for their web site:

<http://www.state.hi.us/dlnr/bc/bc.html> which has their contact information. The recording of documents is a State function and our office is a County agency dealing with real property assessments and ownership for real property assessment purposes.

You do not have to come to our office, since, once a deed is recorded, we normally receive a copy about 1 month later and we take about a month to process it.

Appeals

Q: I submitted my appeal of this year's property tax assessment, in person, at the Bethel St. office. When should I expect to hear something? I have additional information supporting my appeal, which was not attached to the appeal.

A: When your appeal is scheduled for a hearing you will receive notification from the Board of Review by certified mail at least 15 days prior to the hearing. Any additional supporting evidence may be submitted at any time.

If your property is a leasehold property, and while the leasehold value for your property may be lower than the assessed value, you should be aware that, in accordance with the Revised Ordinances of Honolulu, all properties in the County are required to be valued in its entirety. In other words, the assessed value reflects the fee simple value for the property. Taxes are required to be paid on the entire value of the property and while you are the owner of a partial interest in the property, for tax purposes you are considered to be the owner.

Q: Can I file my appeal via fax?

A: No. An appeal cannot be lodged by facsimile transmission. The appeal must be hand delivered on or before January 15th, 4:30 p.m., at one of the addresses listed below or may be mailed by January 15. (If the January 15th appeal deadline falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the next succeeding day which is not a Saturday, Sunday, or legal holiday.) If the appeal is mailed, it must be postmarked by the U.S. Postal Service by midnight, January 15th. If a receipt of the appeal is requested, enclose a self-addressed stamped envelope.

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33 South King Street #101
Honolulu, Hawaii 96813
Telephone: (808) 768-3799

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1000 Uluohia Street, #206
Kapolei, Hawaii 96707
Telephone: (808) 768-3169

Q: I have received a written decision from the Board of Review and I am not satisfied with their decision, what recourse do I have?

A: The appellant has 30 days from the posted date of the Board of Review hearing decision to file an appeal to the Tax Appeal Court. Appeals to the Tax Appeal Court are filed at:

Tax Appeal Court
777 Punchbowl Street, 1st Floor
Honolulu, Hawaii, 96813

For additional information regarding the Tax Appeal Court, call (808) 539-4777.

Q: Can I win an appeal based solely upon the annual increase of my property assessment value or the increase in the amount of my property taxes?

A: No, Sec. 8-12, Revised Ordinances of Honolulu, provides four grounds for an appeal: (1) assessment of the property exceeds by more than 10 percent the market value of the property, or (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, or (3) denial of an exemption to which the taxpayer is entitled and for which such person has qualified, or (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).

Q: I appealed my property assessment and the Board of Review has reduced the assessment. Do I get my \$25 deposit back?

A: In the event of an appeal by a taxpayer to the board of review, except appeals settled pursuant to Section 8-12.14, if the appeal is compromised, or sustained as to any amount of the valuation in dispute, the costs deposited shall be returned to the appellant. Otherwise the entire amount of costs deposited shall be retained by the city.