



COUNCILMEMBER IKAIKA ANDERSON DISTRICT 3 UPDATE JANUARY 2014

Hauoli Makahiki Hou!

This is a re-print of our December newsletter's information on real property tax assessments and, more importantly, the process for appealing an assessment; should you believe yours to be incorrect.

2014 Real Property Tax Information

As 2013 winds down, the Council will begin preparing for next year's budget process. One of the first steps in preparing the City's annual budget is revenue forecasting. The City's main source of revenue remains property taxes, which are set by an annually-adjusted tax rate multiplied by the property value. The first step is determining the values of all taxable property within the City & County of Honolulu. Starting December 15, 2013 the City will begin mailing out the annual property assessment notices. These notices provide the property owner with information relating to what exemptions, if any, the property is entitled to and what the overall taxable value of the property is for the upcoming fiscal year.

Regarding the assessments, first and foremost it is important to remember that the assessment notice is NOT a bill. While an owner's estimated tax obligation is shown on the assessment, the rate will not be set until mid-2014 when the City Council finalizes the budget. What this IS is a notice of how the city will value your home for purposes of the 2014 property tax. If you disagree with the appraisal, you must take the following steps:

1. You have until **January 15, 2014** to file an appeal.
2. For an appeal based on overvaluation, you need to get independent proof that your home is overvalued. You can go on the City's webpage (www.honolulupropertytax.com) to view the values of neighboring properties that may have been used as comparison to set your assessment. You should provide factual information that those properties are NOT comparable.
3. You can appeal your assessment on one of four bases: 1) If you determine that your home is valued at at least 10% more than its real value, 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.
4. To file an appeal to be reviewed by one of the City's board of reviews, you must submit an appeal form, which is usually enclosed with your property assessment notice.

(Continued)

530 S. King Street, Room 202
Honolulu, HI 96813
Ph: 768-5003 Fax: 768-5001
Email: ianderson@honolulu.gov
www.honolulu.gov/council/ccl.htm

CITY COUNCIL COMMITTEE MEETING SCHEDULE

Tuesday, Jan. 14

Public Safety	9 am
Parks	10 ³⁰ am
Executive Matters	1pm

Thursday, Jan. 16

Budget	9am
Public Works	1pm

Friday, Jan. 17

Zoning and Planning	9 am
Transportation	1 pm
IGA	2:30p

District 3 Staff

Paulyne Anakalea

Executive Secretary

Gail Myers

Senior Advisor

Andrew Malahoff

Senior Legislative Aide

Francisco Figueiredo

Community Affairs

(Continued From Previous Page)

If your notice did not include one or you misplace it, you can obtain the form at www.honolulu.gov/rpa or by contacting the Real Property Assessment office at 527-5539. In submitting your appeal you must include the parcel ID and the reason for appeal. The cost of an appeal to the board of review is \$25, is non-refundable and must be included with your appeal. Lastly, the appeal must be signed by the owner. If someone is appealing on behalf of the owner, written authorization stating such must also be included. Additional information on appeals to the State Tax Appeals Court is available on the above website.

5. YOU MUST STILL PAY YOUR TAXES EVEN IF YOU HAVE A PENDING APPEAL! Even if you have submitted an appeal, you must still pay your taxes. Any adjustments made by the appeal board will be credited.
6. If you have a pending appeal and your property's value has not changed, the City will automatically file an appeal on your behalf. However, if your value has changed YOU MUST FILE A NEW APPEAL!

Your actual property tax bill will be based on your assessment minus your exemptions (currently \$80,000 for homeowners under age 65 and \$120,000 for those older than 65) times the property tax rate set by the Council in June.

I know that this is a lot of information to retain and, from time to time, you may have a question relating to property assessments. While my staff and I are always available to assist you, the City's Real Property Assessment website contains much of the information for your property assessment-related needs. The website address is www.realpropertyhonolulu.com and through this website you can also register to receive your annual assessment notice electronically! You can also access and download various forms as well as get important information on things like the appeal process. I would encourage you to take a moment to visit this website and see all that it has to offer. Of course you are always welcome to contact my office if you need any additional information.

Mahalo,
Ikaika

!! E-Newsletters !!

If you are interested in receiving our newsletter via email, please contact our office to sign-up!

**! Windward City Shopping Center Satellite City Hall—
Driver's License Renewal or Duplicate Services Restored !**

You can renew or obtain a duplicate driver's license at the Windward City Shopping Center Satellite City Hall. Restoration of these services is effective immediately.

If you are renewing your license, please remember that the identification requirements have changed. Visit www.honolulu.gov for more information