



**Real Property Assessment Division
Informational Guide for Property Owners**

Important Dates:

| | |
|--------------|--|
| September 1 | Deadline for filing dedication petitions |
| September 30 | Deadline for filing exemption claims |
| October 1 | Date of Valuation |
| October 31 | Deadline for dedication approval/disapproval |
| December 15 | Notice of Assessments mailed |
| January 15 | Deadline for filing appeals |
| February 1 | Certified assessment roll sent to City Council |
| June 15 | Tax rates are set by City Council |
| June 30 | End of Tax Year |
| July 1 | Beginning of New Tax Year |
| July 20 | Annual Tax Bills are mailed |
| August 20 | First Installment Due |
| January 20 | Second Installment Tax Bills are mailed |
| February 20 | Second Installment Due |



Locations:

Downtown Office
842 Bethel Street
Honolulu, HI 96813
(808) 768-3799

Kapolei Office
1000 Uluohia Street #206
Kapolei, HI 96706
(808) 768-3799

Websites:

Visit us online at:
www.honolulu.gov
www.realpropertyhonolulu.com
www.honolulupropertytax.com (Oahu Property Search Database)
ftp://gisftp.hicentral.com/Taxmaps/ (Oahu Tax Maps)

Change in Status (ROH § 8-10.1): Did....

- An exemption claimant **PASS**?
- You **MOVE** out of your principal residence?
- You **SELL** your property?
- You **RENT** your property?
- You **WANT** to update the mailing address or add a care of addressee?
- You purchase a property which you now occupy as your principal home? (If so, you should file a home exemption claim for your **NEW** home. See Home Exemption section below on "How to File").

Then you **MUST** report the change in writing to the Real Property Assessment Division. You may use Form BFS-RP-M-8-10.1 Change of Status – Exemption Claims & Mailing Address. The report must be filed within **30 days** of the change or no later than **November 1**. Failure to notify of the change of status within 30 days of any changes that affect exemptions may result in a penalty and additional real property taxes being assessed.

20XX REAL PROPERTY NOTICE OF ASSESSMENT (This is NOT a BILL)

Any taxpayer or owner who may deem themselves aggrieved by an assessment made by the director or by the director's refusal to allow any exemption, may appeal from the assessment or from such refusal to the Board of Review (BOR) of the City and County of Honolulu between **December 15th to January 15 or **within 30 days** of the mailing of an amended notice or to the Tax Appeal Court (TAC) of the State of Hawaii.



- Mailed by **December 15** every year.

| EXEMPTION TYPE | EXEMPTION AMOUNT AND NAME OF CLAIMANT |
|------------------------------|---------------------------------------|
| HOME EXEMPTION - RESIDENTIAL | AMOUNT: DOE, JOHN |

- If this box is blank and you applied for Home, Hansen's disease, Hearing, Eyesight, Total Disabled Exemption by September 30th prior to mailing of the Notice of Assessment, call Real Property Assessment Division.

| 2020 PROPERTY CLASS | 2019 PROPERTY CLASS (IF DIFFERENT THAN 2020) | SPECIAL ASSESSMENT |
|---------------------|--|------------------------|
| RESIDENTIAL | | |
| 2019 PROPERTY VALUE | 2019 EXEMPTION AMOUNT | 2019 NET TAXABLE VALUE |
| 400,000 | 120,000 | 280,000 |
| 2020 PROPERTY VALUE | 2020 EXEMPTION AMOUNT | 2020 NET TAXABLE VALUE |
| 400,000 | 100,000 | 300,000 |

- "Property Class" indicates the tax rate for which you will be taxed at come July 1, 20XX.
- The Notice of Assessment always reflects the Current Tax Year values and the Upcoming "New Year" Tax values. (This is what you will be taxed on.)

Exemptions: The filing deadline for an exemption is **September 30th** preceding the tax year. I.E. September 30th 2020 for July 1, 2021 to June 30, 2022

| Home Exemption ROH § 8-10.3 and 8-10.4 | Hansen's Disease (Leprosy) Blind, Deaf & Totally Disabled Exemption ROH § 8-10.6 and 8-10.7 | Totally Disabled Veteran's Exemption ROH § 8-10.5 |
|---|---|--|
| <p>Purpose: Exemption for real property owned & occupied as owner's principal home.</p> <p>What to File: Form BFS-RP-E-8-10.3 Claim for Home Exemption</p> <p>Home Exemption Amounts: Under Age 65 \$120,000 Age 65 and Older \$160,000</p> <ul style="list-style-type: none"> • You must turn 65 on or before June 30th preceding the tax year for which the exemption is claimed for the age-related exemption amount. • If spouses own separate homes and live apart, each shall be entitled to one-half (1/2) of one exemption. • A separate exemption claim should be submitted for each owner occupant. • Properties held by a trustee or other fiduciary, the trustee | <p>Purpose: Exemption for real property owned by a person who has been declared by authority of law to be a person affected by leprosy and is confined due to this illness, or who is blind, deaf or totally disabled. This exemption can be applied to real property that is already receiving a home exemption or other real property that is owned by the claimant, and the claimant does NOT need to be residing on the property to receive this exemption.</p> <p>What to File: Form BFS-RP-E-10.6 and 7 Claim for Exemption Hansen's Disease Sufferer, Blind, Deaf, or Totally Disabled and Certified Physician's Report (N-172 or N-857)</p> <p>Exemption Amount: The maximum amount is \$25,000.</p> | <p>Purpose: Exemption for real property owned & occupied by a veteran who is 100% totally disabled due to service related injuries while on active duty with U.S Armed Forces and includes widows or widowers of totally disabled veteran who remains unmarried and continues to own & occupy the home.</p> <p>When to File: There is NO annual filing deadline and the exemption will take effect beginning with the next tax payment date provided the claim for exemption is filed on or before the first tax payment (Aug 19) the second tax payment (Feb 19).</p> <p>What to File: Form BFS-RP-E-8-10.5 Claim for Exemption Totally Disabled Veteran</p> <p>Exemption Amount: The real property will be fully exemption, subject to the minimum real property tax (currently \$300.00), per ROH 8-11.1(g).</p> |

Where Are Forms Available?

- You may file a Home Exemption claim online at www.realpropertyhonolulu.com. Click on the Circle with the "House" in it titled "File a Home Exemption".
- Real Property Assessment Division Offices (Downtown or Kapolei) or online at www.realpropertyhonolulu.com/forms
- You may request the form by mailing a request with a self-addressed stamped envelope to our Downtown or Kapolei Office.

Continuance of a Home Exemption ROH § 8-10.3(a)(2)(f) and ROH § 8-10.3(a)(2)(g)

Purpose: The continuance of a home exemption in the event the home owner of the real property moves from the home of which the home exemption is granted and moves to a:

- a) Long- term care facility or an adult residential care home licensed to operate in the State of Hawaii,
- b) Temporary residence within the city during the renovation of the home,
- c) Temporary residence outside the city during a sabbatical or temporary work assignment, or
- d) Temporary residence within the city as a result to due to fire damage or destroyed by fire.

****Note:** Continuance of the home exemption entitles the taxpayer to the benefits of this section in effect during the applicable time period as long as qualifications are met and the property is **NOT RENTED**, leased or sold during the time the taxpayer is in the long-term care facility/adult residential care home, renovation period, sabbatical/temporary work assignment or fire damage home is repaired or replaced.

| <u>Long Term Care Facility or Adult Residential Care Home</u> ROH § 8-10.3(a)(2)(f) | <u>Notice of Temporary Relocation Home Renovation</u> ROH § 8-10.3(a)(2)(g) | <u>Notice of Temporary Relocation Sabbatical/Temporary Work</u> ROH § 8-10.3(a)(2)(g) | <u>Notice of Temporary Relocation Fire Damage</u> ROH § 8-10.3(a)(2)(g) |
|--|---|---|---|
| <p>When to File: Annually on or before September 30th preceding the tax year.</p> <p>What to File:</p> <ul style="list-style-type: none"> • Form BFS-RP-E-10.3A <p>Annual Notice of Relocation to Care Home or Facility for Continuance of Home Exemption.</p> <ul style="list-style-type: none"> • Past Year Federal Tax Return Including the Schedule E <p>Qualifications:</p> <ul style="list-style-type: none"> • Home exemption was granted to applicant prior to moving to a long-term care facility or adult residential care home licensed to operate in the State of Hawaii. • Form BFS-RP-P3A is annually filed on or before September 30th preceding the tax year. | <p>When to File: On or before September 30th preceding the tax year.</p> <p>What to File: Form BFS-RP-E-8-10.3B Notice of Temporary Relocation.</p> <p>Qualifications:</p> <ul style="list-style-type: none"> • Home Exemption was granted prior to home renovation. • Form BFS-RP-P3B1 is filed by September 30th preceding the tax year indicating: <ul style="list-style-type: none"> ○ The building permit number issued by department of planning and permitting ○ The renovation start date is indicated on the building permit; and ○ A verifiable address within the city where the taxpayer will reside during the renovation period. • The renovation period will commence on the renovation start date and must not exceed two years. The taxpayer may reoccupy the home before the expiration period. • Form BFS-RP-E-8-10.3C Change in Status Notice of Home Reoccupation prior to reoccupation of the home along with a dated certificate of occupancy, notice of completion or close permit indicating the date the renovations have been completed. <p>Note: New building/demolition permits do NOT qualify for a renovation continuance.</p> | <p>When to File: On or before September 30th preceding the tax year.</p> <p>What to File: Form BFS-RP-PE-8-10.3B Notice of Temporary Relocation</p> <p>Qualifications:</p> <ul style="list-style-type: none"> • You were granted the Home Exemption prior to home renovation. • Form BFS-RP-P3B1 is filed on or before September 30th preceding the tax year indicating: <ul style="list-style-type: none"> ○ Verification of the sabbatical and/or temporary work assignment and documentation from the taxpayers employer which specifies the start and completion dates of the sabbatical and/or temporary work assignment, ○ Verifiable address of temporary residence and certification of intent to re-occupy home the home exemption is granted after the sabbatical or temporary work assignment concludes. • You re-occupy the home in which the exemption is granted within two years after the sabbatical/temporary work assignment begins. • Form BFS-RP-E-8-10.3C Change in Status Notice of Home Reoccupation is filed on or before September 30th preceding the third year for which you claim the exemption. <p>Note: Members of the armed forces who receive orders for deployment and/or relocation are encouraged to complete this form in order to maintain their home exemption.</p> | <p>When to File: On or before September 30th preceding the tax year.</p> <p>What to File: BFS-RP-E-8-10.3B Notice of Temporary Relocation</p> <p>Qualifications:</p> <ul style="list-style-type: none"> • You were granted the Home Exemption prior to fire damage or destruction of the home. • The damage or destruction of the home is not the result of the owner or tenant intentionally, knowingly, or recklessly setting fire to the home. • Form BFS-RP-P3B1 is filed on or before September 30th preceding the tax year. • Verifiable address of temporary residence within the city and certification of intent to re-occupy the home the exemption is granted after the home is repaired or replaced. • You reoccupy the home within 24 months after the date and the fire and filed Form BFS-RP-E-8-10.3C Change in Status Notice of Home Reoccupation prior to reoccupation of the home stating the actual date of reoccupation. |

How to Estimate Annual Property Tax Bill

| <p>Step 1: Obtain the Total Net Taxable value and Property Class for the property from the Notice of Assessment or from www.honolulupropertytax.com under "Assessment Information".</p> | <p>Step 2: Obtain the Current Years Tax Rate from the Reports section at www.realpropertyhonolulu.com (Note the "Residential" Class is different from the "Residential A" Class.)</p> | <p>Step 3: Divide the "Total Net Taxable Value" by 1,000 and Multiply by the Tax Rate</p> <table border="1" data-bbox="764 1350 1219 1451"> <thead> <tr> <th>Assessment Year</th> <th>Property Class</th> <th>Total Property Assessed Value</th> <th>Total Net Taxable Value</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>Residential</td> <td>\$403,900</td> <td>\$303,900</td> </tr> </tbody> </table> <p>a. $\\$303,900 / 1,000 = \\303.90 b. $\\$303.90 \times \\$3.50 = \\$1,063.65$ c. \$1,063.65 is the "Estimated" Annual Property Tax</p> | Assessment Year | Property Class | Total Property Assessed Value | Total Net Taxable Value | 2020 | Residential | \$403,900 | \$303,900 | <p>Step 4: Take it a step further to figure out how much you should set aside each month so that you may have at least one-half (1/2) of the annual property tax bill saved by the July 20 bill.</p> <p>a. $\\$1063.65 / 12 \text{ (Mos)} = 88.6375$ b. $1063.62 / 10 \text{ (Mos)} = \\106.362 ** You may also mail in an advance payment each month</p> |
|---|--|---|-------------------------|----------------|-------------------------------|-------------------------|------|-------------|-----------|-----------|--|
| Assessment Year | Property Class | Total Property Assessed Value | Total Net Taxable Value | | | | | | | | |
| 2020 | Residential | \$403,900 | \$303,900 | | | | | | | | |

Property Tax Bills

Explanation of Charges: Real property taxes are assessed for each tax year, which begins July 1st and Ends June 30th of the following year. Payments are due in two equal installments. Annual bills are mailed by **July 20**. The First Installment (payment) is due by **August 20**. Second Installment bills are mailed by **January 20**. Second Installment is due by **February 20**. **** Note:** If you have paid the property tax in full as of August 20th, you will **NOT** receive a bill in January.

How to Pay Your Bill

- **In-Person:** Honolulu Hale 530 South King Street, Room 115 Honolulu HI 96813 (7:50 a.m. – 4:15 p.m. Monday – Friday, except holidays).
- **In Person at any Satellite City Hall** (Only original bills & full payment of the "Amount Due Now" or "New Balance are accepted during Installment Periods ONLY)
- **Mail** to City and County of Honolulu, Real Property Tax Collection, Division of Treasury PO Box 4200 Honolulu HI 96812-4200
- **Electronic Payment** Online at www.hnlpay.com or by Phone: Toll Free (877) 309-9117 (MASTERCARD, VISA OR DISCOVER credit or Pin-less debit cards. A convenience fee will be applied by the service provider, Official Payment Corp., and will be displayed when you confirm your payment.)

Amount Due Now. The amount that MUST be received by the DUE date to avoid additional penalty and interest charges.

New Balance. Amount includes first and second installments plus any delinquencies.

Other. Amount includes service charge for returned checks, cost related to collection of delinquencies, etc.

Failure to Pay Your Taxes by the "Due Date". The post office cancellation mark determines the effective date of your payment. All taxes remaining unpaid after the due date will be considered delinquent and are subject to a penalty up to 10%. Interest at the rate of 1% each month or fraction thereof will be applied to all delinquent taxes and penalties.

**** Any questions regarding your property tax bills, payments and/or if you have NOT received the property tax bill by the end of July and/or January, please contact Treasury at 808-768-3980 (Let the recording play until the very end) or by email at bfstreastmailbox@honolulu.gov**