



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

**TAX YEAR 2009-2010
APPEAL FILING DEADLINE IS JANUARY 15, 2009
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)
LAND CLASSIFICATION	(Must be filled in)

NAME OF OWNER OR TAXPAYER	(Must be filled in)
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The Owner's or Taxpayer's opinion of property value must be filled in, otherwise the appeal is subject to dismissal.

OWNER'S OR TAXPAYER'S OPINION OF PROPERTY VALUE IS \$	(Must be filled in)
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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 land classification, refer to paragraph 3 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 \$
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- (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
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I am the: Owner Representative* or Contractual Taxpayer**

* If you are a Representative, written authorization to represent appellant must accompany this appeal.
** If you are a Contractual Taxpayer, proof of contractual obligation to pay property tax must accompany this appeal.

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

1. Enter the name of the Owner or Taxpayer for the property.
2. Enter the Owner's or Taxpayer's 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 land classification, check (✓) box (2) and enter in the blank space the land 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 representing the Owner or Taxpayer (e.g., property manager, agent, attorney), sign the appeal form, print your name, and check (✓) the box **Representative* or Contractual Taxpayer****. You must also submit written authorization from the owner or taxpayer or other documentation with this appeal.

If you are under contractual obligation to pay the real property tax and filing the appeal, sign the appeal form, print your name, and check (✓) the box **Representative* or Contractual Taxpayer****. You must also submit proof of such obligation with this appeal (e.g., lease or rental agreement).

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

5. Enter the mailing 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. Enter daytime telephone number and e-mail address.
7. A \$25.00 deposit must be included with each appeal. Please make check payable to: **City and County of Honolulu**.
8. The appeal filing deadline is January 15, 2009. The appeal must be hand delivered by 4:30 p.m. and date-stamped on or before the deadline at one of the addresses listed below or mailed by the deadline. If the appeal is mailed, it must be postmarked by a government postal service by January 15, 2009. An appeal cannot be lodged by facsimile transmission. If a receipt of the appeal is requested, enclose a self-addressed stamped envelope.

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

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

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.honolulupropertytax.com or www.realpropertyhonolulu.com.