



Information and Instructions
Annual Claim for Exemption – Film Studio Facility (“Facility”)
Revised Ordinances of Honolulu (“ROH”) § 8-10.36

1. Upon the director’s approval of the initial claim for an exemption, the exemption will continue for a period of twenty (20) consecutive years, provided that the owner annually certifies that in the preceding tax year, the Facility and its users complied with the requirements pursuant to ROH § 8-10.36(e).
2. To maintain continuing eligibility for the exemption, the owner must annually file this claim form with the Real Property Assessment Division (“RPAD”) by September 30 preceding the applicable tax year, along with the annual certification and required documents pursuant to ROH § 8-10.36(f).
3. The required documents for filing include: evidence of internship or apprenticeship programs provided; evidence of local filmmakers and media artists who used the Facility; evidence of the number of employees; evidence of compliance with end credit requirements; and evidence of compliance with prevailing wage requirements.
4. If the individual signing this form is an authorized representative of the property owner or lessee, a signed letter of authorization from all owners/lessees must be provided.
5. If the Facility involves more than one Tax Map Key (“TMK”), a separate claim form must be filed for each TMK to claim an exemption. In addition, copies of the Conditional Use Permit for Joint Development and the executed Joint Development Agreement must be submitted.
6. If an owner fails to submit the annual certification along with the required reports and documents by September 30, the director will send a notice to the owner’s address of record. The notice will state that the exemption will be canceled and taxes and penalties will apply unless the certification, required reports, documents, and a \$1,000 late filing fee are received by November 15 of the same year.
7. The Notice of Assessment serves as the notification of the approval, approval in part, or disapproval of the claim for exemption. If the claim for exemption is disapproved by the director, the claimant may appeal the disapproval pursuant to ROH § 8-12.1.
8. The owner must provide written notice to RPAD within thirty (30) days after the owner or property ceases to qualify for the exemption. Failure to provide the required written notice within sixty (60) days may result in back taxes, penalties, and interest.
9. If there is an ownership change, the current owner must notify RPAD within thirty (30) days. The new owner may qualify for a continued exemption, provided that they file a new claim and meet all requirements under ROH § 8-10.36(h).
10. During the exemption period, the director may inspect the Facility and review records to confirm compliance with ROH § 8-10.36(e). The director must give the owner thirty (30) days’ written notice before the inspection or audit. If the owner refuses or fails to cooperate, allow the inspection, or provide the requested records, the exemption may be canceled, and the property may be subject to rollback taxes and penalties.
11. This claim cannot be filed by fax or email. The claimant may mail or hand-deliver the claim form, along with the required documents to one of the two RPAD offices listed below. This form is also available for download at realproperty.honolulu.gov. To receive a file-stamped copy, include a self-addressed stamped envelope with your submission. For questions, email bfsrpmmailbox@honolulu.gov or call (808) 768-3799.

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813

Real Property Assessment Division
1000 Ulu’ōhi’a Street #206
Kapolei, HI 96707

Disclaimer: RPAD provides general information regarding real property tax assessments. RPAD does not provide legal or other professional advice. Individuals with specific inquiries regarding ownership, real property tax law, or the appraisal process are encouraged to consult an attorney or other qualified professional.



Parcel ID (Tax Map Key No.) _____



Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
realproperty.honolulu.gov
(808) 768-3799

Enter 12-digit Parcel ID _____

Annual Claim for Exemption

Film Studio Facility
ROH § 8-10.36

Film Studio Facility Name	Site Address	
Claimant's Name	Claimant is <input type="checkbox"/> the Owner <input type="checkbox"/> an Authorized Representative	
Mailing Address (If different from site address) _____		
Phone Number	Email Address	
Film Studio Facility Information		
Initial Exemption Approval Date: _____ Exemption End Date: _____ (20 years)		
Total number of buildings claimed for Qualified Production as defined in ROH §8-10.36(a): _____		
Description of the buildings: _____		
Required Documents pursuant to ROH § 8-10.36(f) (Check all included)		
<input type="checkbox"/> 1. Evidence of internship or apprenticeship programs provided.		
<input type="checkbox"/> 2. Evidence of local filmmakers and media artists who used the Facility.		
<input type="checkbox"/> 3. Evidence of the number of non-residents, state residents not living on Oahu, and city residents employed by the Facility, as well as those employed by any user of the Facility.		
<input type="checkbox"/> 4. Evidence of the films, videos, or digital media developed or produced at the Facility that included the film studio's name in the end credits.		
<input type="checkbox"/> 5. Evidence that all employees who maintain and operate the Facility, as well as all tour drivers or operators of motorized or electric vehicles used for public tours at the Facility, were paid prevailing wages.		
Certification and Acknowledgement		
I hereby certify that the information provided in this form and the supporting documents are true and accurate to the best of my knowledge. I understand that any false statements may result in the disqualification of the exemption and the imposition of taxes and penalties. I further acknowledge that I have read and followed the instructions for completing this form.		
_____ Print Name	_____ Signature	_____ Date
FOR OFFICIAL USE ONLY		
Received By: _____ Received Date (post office cancellation mark): _____ Appraiser ID: _____		
For Tax Year: _____ Effective Date: _____ Exemption End Date: _____		
All Required Documents <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
BUILDING #1 EXEMPT %: _____ BUILDING #2 EXEMPT %: _____ BUILDING #3 EXEMPT %: _____		