



**Information and Instructions**  
**Claim for Exemption**  
**Qualifying Construction — Film Studio Facility (“Facility”)**  
**Revised Ordinances of Honolulu (“ROH”) § 8-10.35**

1. File this form, along with all required documents pursuant to ROH § 8-10.35(b) by September 30 preceding the first tax year for which the exemption is claimed. If allowed, the assessed building value of the new Facility will be exempt from property tax during construction.
2. The required documents for filing include: evidence of a minimum \$100,000,000 financial commitment; building permits; a purchase or lease agreement executed within five (5) years of the application for the exemption; a certificate of registration in good standing with the State Department of Commerce and Consumer Affairs (“DCCA”); plot plan(s); and evidence of compliance with land use and labor laws.
3. If the individual signing this form is an authorized representative of the property owner or lessee, the owner or lessee must provide a signed letter of authorization.
4. If the construction of the new Facility involves more than one Tax Map Key (“TMK”), a separate claim form must be filed for each TMK. In addition, copies of the Conditional Use Permit for Joint Development and the approved Joint Development Agreement must be submitted.
5. A claim for exemption, once allowed, will expire upon the earliest of the following events:
  - a. The design of the new Facility has not commenced within five (5) calendar years after the claim for exemption has been accepted by the director.
  - b. The construction of the new Facility has not been completed within ten (10) calendar years after the claim for exemption has been accepted by the director.
  - c. The date on which the Certificate of Occupancy for the new Facility is issued by the Department of Planning and Permitting (“DPP”).
6. The director may extend the exemption period for up to one (1) year if the owner demonstrates good cause for the extension.
7. The owner must provide written notice to the Real Property Assessment Division (“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 after disqualification may result in the imposition of taxes, penalties, and interest. Please refer to ROH § 8-10.35(d)(2) for more details.
8. The exemption may be canceled by the director if the building permit is closed or canceled by DPP due to the owner’s request or lack of response by the owner or their agents. If the exemption is canceled, the owner will be subject to back taxes, penalties, and interest. Please refer to ROH § 8-10.35(e) for more details.
9. 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](http://realproperty.honolulu.gov). To receive a file-stamped copy, include a self-addressed stamped envelope. For questions, email [bfsrpmmailbox@honolulu.gov](mailto: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

**Claim for Exemption**  
Qualifying Construction — Film Studio Facility  
ROH § 8-10.35

|                                                  |                                                                                                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Film Studio Facility Name                        | Site Address                                                                                            |
| Claimant's Name                                  | Claimant is <input type="checkbox"/> the Owner<br><input type="checkbox"/> an Authorized Representative |
| Mailing Address (If different from site address) |                                                                                                         |
| Phone Number                                     | Email Address                                                                                           |

**Film Studio Facility Information**

Land Size: \_\_\_\_\_ acres (minimum 10 acres)      Date of Purchase (if applicable): \_\_\_\_\_  
Leased/Purchased From (check one): ☐ United States   ☐ State   ☐ City  
Recorded Lease Terms (if applicable): Effective Date: \_\_\_\_\_ End Date: \_\_\_\_\_ (minimum 20 years)  
Building Permit Number: \_\_\_\_\_ Date of Issuance: \_\_\_\_\_  
Are there any buildings within the Facility being constructed for purposes other than pre-production, production, or post-production activities (e.g., hotel or lodging facility)? ☐ Yes ☐ No  
If yes, please list and describe each non-qualifying building or facility: \_\_\_\_\_

**Required Documents Pursuant to ROH § 8-10.35(b) (Check all included)**

- ☐ 1. Evidence of a minimum \$100,000,000 financial commitment to design and construct the Facility in the city.
- ☐ 2. A copy of building permits.
- ☐ 3. A purchase agreement or lease agreement executed within five (5) years of the application for the exemption.
- ☐ 4. A certificate of registration in good standing with DCCA.
- ☐ 5. Plot plan(s).
- ☐ 6. Documents evidencing that the construction complies with applicable land use and labor laws under ROH § 8-10.35(b)(6) (e.g., payroll records, labor contracts, labor compliance reports, executed project labor agreements for specialty construction, etc.).

**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 ☐ Yes ☐ No ☐ Allowed ☐ Disallowed  
Card 1 Buildings EXEMPT %: \_\_\_\_\_ Card 2 BUILDING EXEMPT %: \_\_\_\_\_ Card 3 BUILDING EXEMPT %: \_\_\_\_\_