

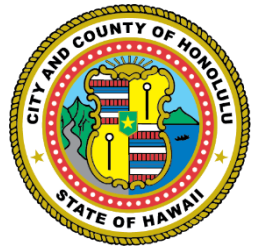
Real Property Assessment Division

**Department of Budget and Fiscal Services
City and County of Honolulu**

**Locations LLC
August 5, 2025**

STATE REPORTS

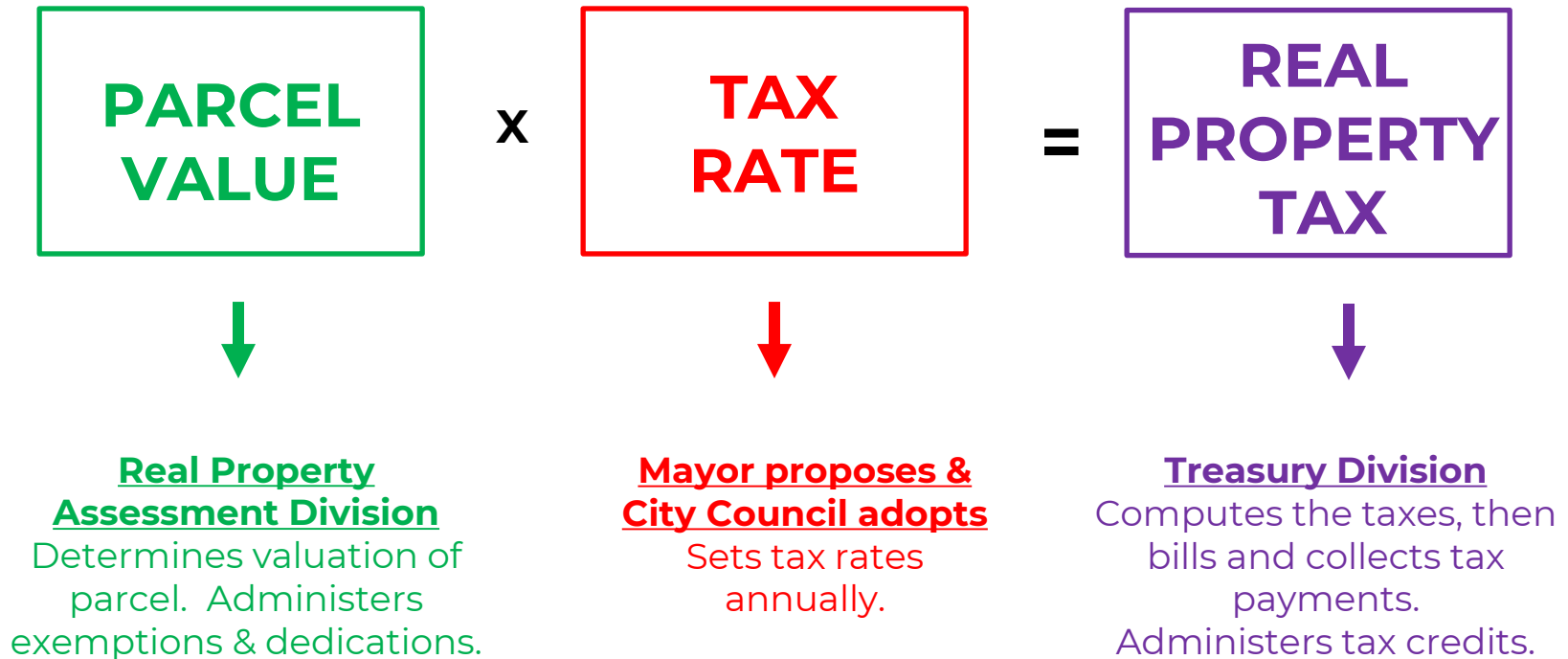
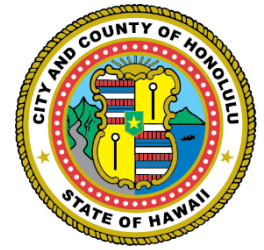
REAL PROPERTY DATA FROM ALL FOUR COUNTIES SINCE 1981



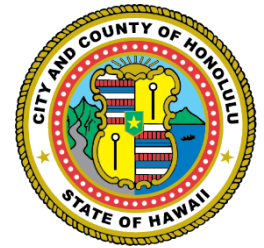
<https://realproperty.honolulu.gov/state-reports/2025/>

- City's total gross valuation of taxable real property: **\$354.80 billion.**
- Total amount raised by taxation: **\$1.78 billion (+2.56%)**
- Most of the real property taxes goes toward the \$2.91 billion of the General Fund. Our **RP taxes make up around 61% of the General Fund.** Operating budget of \$3.93B; Capital Improvement Program budget of \$1.28B; Total of \$5.21B (34% RPT funded).
- 1981 data has the City's total gross valuation of taxable real property near \$18.68 billion. Total amount raised by taxation: **\$189.26 million**

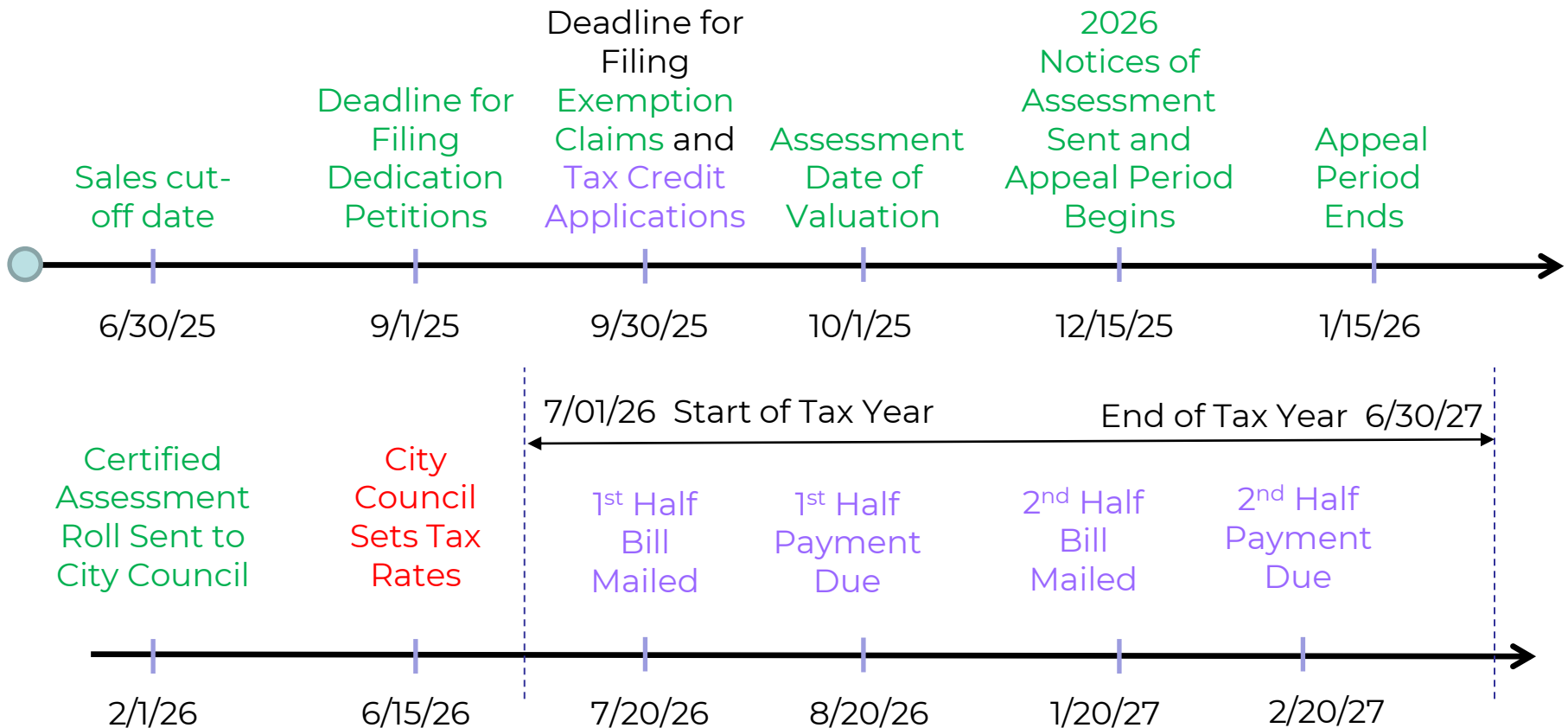
DISTRIBUTION OF REAL PROPERTY TAX RESPONSIBILITIES



REAL PROPERTY TAX TIMELINE AND IMPORTANT DATES



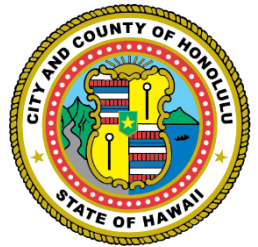
For the 2026 Assessment and
Tax Year from July 1, 2026 – June 30, 2027



Tax Year 2026-27: 1st Year noted is Assessment Year, 2nd Year noted is the Fiscal Year



2025 REAL PROPERTY NOTICE OF ASSESSMENT
CITY AND COUNTY OF HONOLULU
REAL PROPERTY ASSESSMENT DIVISION
TAX YEAR JULY 1, 2025 TO JUNE 30, 2026



290440710000

X



ALOHA, JANE
1234 MAHALO AVE
HONOLULU, HI 96800

APPEAL HOTLINE: (808) 768-7000
Available only from December 16, 2024 through
January 15, 2025, from 7:45 A.M. to 4:30 P.M. HST

THIS IS NOT A BILL - PLEASE REVIEW FOR ACCURACY

TAX RATES ARE POSTED ON OUR WEBSITE IN JUNE 2025 AND TAX BILLS ARE SENT IN JULY 2025

ASSESSMENT OF PROPERTY: This notice contains assessment information based on property records. Real property is assessed in accordance with the Revised Ordinance of Honolulu (ROH). "Real property shall be assessed in its entirety to the owner..." ROH § 8-6.3, "In its entirety" is interpreted as fee simple interest. "All real property shall be subject to a tax upon 100 percent of its fair market value..." ROH § 8-6.1.

Refer to the back of this page for more information on important dates, how to file an appeal, deadlines, and exemptions.

REGISTER TO ACCESS YOUR NOTICE OF ASSESSMENT ONLINE
GO PAPERLESS at <https://notice.realproperty.honolulu.gov> and register using this code: **HNOA_H14KEJEY**

Note: If you register to receive the Notice of Assessment online, you will no longer receive a paper copy by mail the proceeding tax year and every year thereafter. Notices will be available online to view and download for three months after Dec 15th.

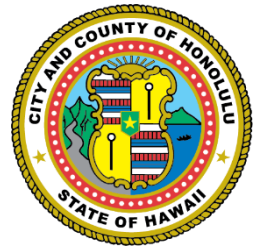
NOA 1 of 1

PARCEL ID (Tax Map Key)	SITE ADDRESS	LAND AREA
290440710000	1234 MAHALO AVE	7552 SQ FT
FEE OWNER(S)	UNIQUE ID	LESSEE(S) / ASSIGNEE(S)
ALOHA, JANE	29044071000000001	
EXEMPTION TYPE	EXEMPTION AMOUNT AND NAME OF CLAIMANT	
HOME EXEMPTION - REGULAR FEE	120,000 FOR ALOHA, JANE	
2025 PROPERTY CLASS	2024 PROPERTY CLASS (IF DIFFERENT THAN 2025)	SPECIAL ASSESSMENT
RESIDENTIAL		
2024 PROPERTY VALUE	2024 EXEMPTION AMOUNT	2024 NET TAXABLE VALUE
1,976,900	120,000	1,856,900
2025 PROPERTY VALUE	2025 EXEMPTION AMOUNT	2025 NET TAXABLE VALUE
2,014,800	120,000	1,894,800





APPEALING YOUR ASSESSMENT



Please call our office at (808) 768-3799 prior to appealing. File a Board of Review appeal with a \$50 deposit within 30 days of the Notice of Assessment. Each deposit is returned if the board decides in favor of the appellant.

Grounds of Appeal:

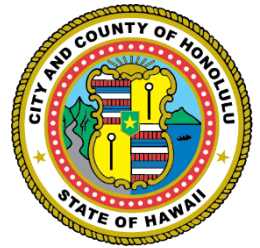
- (1) Assessment of the property exceeds by more than 10% the market value of the property.
- (2) Lack of Uniformity or Inequality, brought about by illegality of the methods used or error in the application of the methods to the property involved. The classification of the property should be: _____
- (3) Denial of an exemption to which the taxpayer is entitled and for which such person has qualified. Exemption Type: _____ Exemption Amount: \$ _____
- (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 grounds of illegality of the methods used, mentioned in clause (2).

TAX RATES FOR TAX YEAR 2025-26

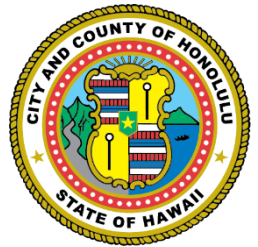
(July 1, 2025 to June 30, 2026)

applied per \$1,000 of net taxable

Adopted by City Council via Resolution 25-75



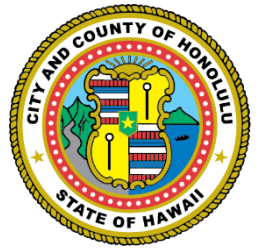
Residential:	\$3.50	Hotel and Resort:	\$13.90
Residential A:		Vacant Agricultural:	\$8.50
Tier 1 (first \$1M):	\$4.00	Agricultural:	\$5.70
Tier 2 (in excess of \$1M):	\$11.40	Preservation:	\$5.70
Commercial:	\$12.40	Public Service:	\$0.00
Industrial:	\$12.40	Transient Vacation:	
Bed and Breakfast Home:	\$6.50	Tier 1 (first \$800K):	\$9.00
		Tier 2 (in excess of \$800K):	\$11.50



Year	Res	Com	Ind	Ag	Vac Ag	Pres	Hotel & Resort	Public Service	Res A	Res A Tier 1	Res A Tier 2	Bed and Breakfast Home	TVU Tier 1	TVU Tier 2
CITY COUNCIL CLASS	A	C	D	E	H	F	B	G		I	I			
RPA VALUE CLASS	1	3	4	5	0	6	7	9		11	11	12	14	14
2011	3.50	12.40	12.40	5.70	8.50	5.70	12.40	0.00						
2012	3.50	12.40	12.40	5.70	8.50	5.70	12.40	0.00						
2013	3.50	12.40	12.40	5.70	8.50	5.70	12.40	0.00						
2014	3.50	12.40	12.40	5.70	8.50	5.70	12.90	0.00	6.00					
2015	3.50	12.40	12.40	5.70	8.50	5.70	12.90	0.00	6.00					
2016	3.50	12.40	12.40	5.70	8.50	5.70	12.90	0.00	6.00					
2017	3.50	12.40	12.40	5.70	8.50	5.70	12.90	0.00		4.50	9.00			
2018	3.50	12.40	12.40	5.70	8.50	5.70	12.90	0.00		4.50	9.00			
2019	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.50	10.00			
2020	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.50	10.50	6.50		
2021	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.50	10.50	6.50		
2022	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.50	10.50	6.50		
2023	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.00	11.40	6.5		
2024	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.00	11.40	6.5	9.00	11.50
2025	3.50	12.40	12.40	5.70	8.50	5.70	13.90	0.00		4.00	11.40	6.5	9.00	11.50

TAX RELIEF

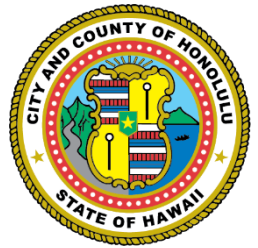
EXEMPTIONS AND DEDICATIONS



- Tax credits such as the Real Property tax credit for homeowners and the Automatic sprinkler tax credit are administered by the Treasury Division.
- Exemptions and Deductions are administered by the Real Property Assessment Division (RPAD).
 - **Exemptions** are reductions in the taxable value of a property for which a taxpayer or owner may qualify. For instance, the home exemption can lower the taxable value of a home by \$120,000 for eligible homeowners. This amount increases for homeowners who are 65 years of age or older. The deadline to apply for an exemption is September 30, the year preceding the tax year.
 - **Deductions** are commitments made by property owners to utilize their property in a certain way for a specified number of years in exchange for tax benefits. There are approximately 2,500 approved Residential Use Deductions for the Tax Year 2025-2026.

HOME EXEMPTION

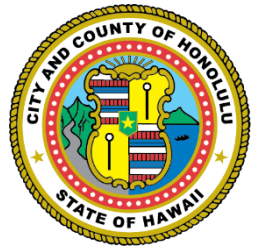
ROH §8-10.3 EXEMPTION - HOMES



- For real property owned and occupied as the **owner's principal home** as of the date of assessment by an individual or individuals.
- No such exemption will be allowed to any corporation, co-partnership, or company.
- Real property owned and occupied as the owner's principal home means occupancy of a home in the city and may be evidenced by but not limited to the following indicia:
 - Occupancy of a home in the city for more than **270 calendar days** of a calendar year; **registering to vote** in the city; being stationed in the city under **military orders** of the United State; and filing of an **income tax return** as a resident of the State, with a reported address in the city.
- § 8-10.1 (d) The owner that has been allowed an exemption under § 8-10.3... has a duty to report... within 30 days after such owner or property ceases to qualify for such an exemption...
- For the upcoming tax year of 2025-2026, there's approximately 152,000 home exemption claims, by far the most utilized form of tax relief the city offers.

RESIDENTIAL A CLASSIFICATION

ROH §8-7.1(c)(4)



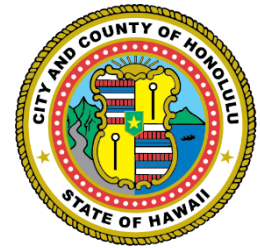
“Residential A” means a parcel, or portion thereof, which:

- (A) Is improved with no more than two single-family dwelling units; and
 - (i) Has an assessed value of **\$1,000,000** or more;
 - (ii) **Does not have a home exemption**; and
 - (iii) Is zoned R-3.5, R-5, R-7.5, R-10, or R-20 or is dedicated for residential use;
- (B) Is vacant land zoned R-3.5, R-5, R-7.5, R-10, or R-20 and has an assessed value of \$1,000,000 or more; or
- (C) Is a condominium unit with an assessed valuation of **\$1,000,000** or more and does not have a home exemption.

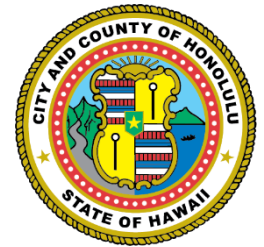
Residential A excludes any parcel, or portion thereof, improved with military housing located on or outside of a military base.

RESIDENTIAL A CLASSIFICATION

ROH §8-7.1(c)(4)



- Residential A applies only to residential zones R-3.5, R-5, R-7.5, R-10, or R-20, or properties dedicated for residential use (within an apartment, apartment mixed use, resort, business, business mixed use, industrial, or industrial mixed use district; or if it is in the Waikiki special district, is zoned apartment mixed use sub-precinct, resort mixed use precinct, or resort-commercial precinct; or is in a transit-oriented development special district pursuant to § 21-9.100)
- Possible Res A changes:
 - Three dwellings vs current count of two dwellings
 - Increase threshold from \$1M to \$1.3M... \$1.5M
 - Add a 3rd tier at \$3.5M... \$5M
 - Include parcels in Country and Preservation zoning



REAL PROPERTY TAX CALCULATIONS

Example 1, with home exemption

Total Assessed Value: \$1,600,000
Home Exemption: \$120,000
Classification: **Residential**
Tax Rate: \$3.50 per \$1,000 net taxable

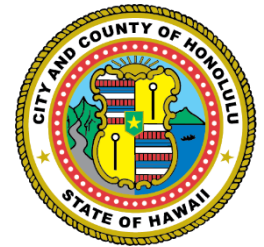
<u>Total Value</u>	<u>Exemption</u>	<u>Net Taxable</u>
\$1,600,000	- \$120,000	= \$1,480,000

$$\$1,480,000 \div \$1,000 \times \$3.50 = \mathbf{\$5,180 \text{ Taxes}}$$

Value of a Home Exemption

$$\$120,000 \div \$1,000 \times \$3.50 = \$420$$

$$\$160,000 \div \$1,000 \times \$3.50 = \$560$$



REAL PROPERTY TAX CALCULATIONS

Example 2, without home exemption

Total Assessed Value: \$1,600,000

Home Exemption: **\$0**

Classification: **Residential A**

Tax Rate:

Tier 1 (up to \$1M): \$4.00 per \$1,000 net taxable

Tier 2 (> \$1M): \$11.40 per \$1,000 net taxable

<u>Total</u> <u>Value</u>	<u>Exemption</u>	<u>Net</u> <u>Taxable</u>
\$1,600,000 -	\$0	= \$1,600,000

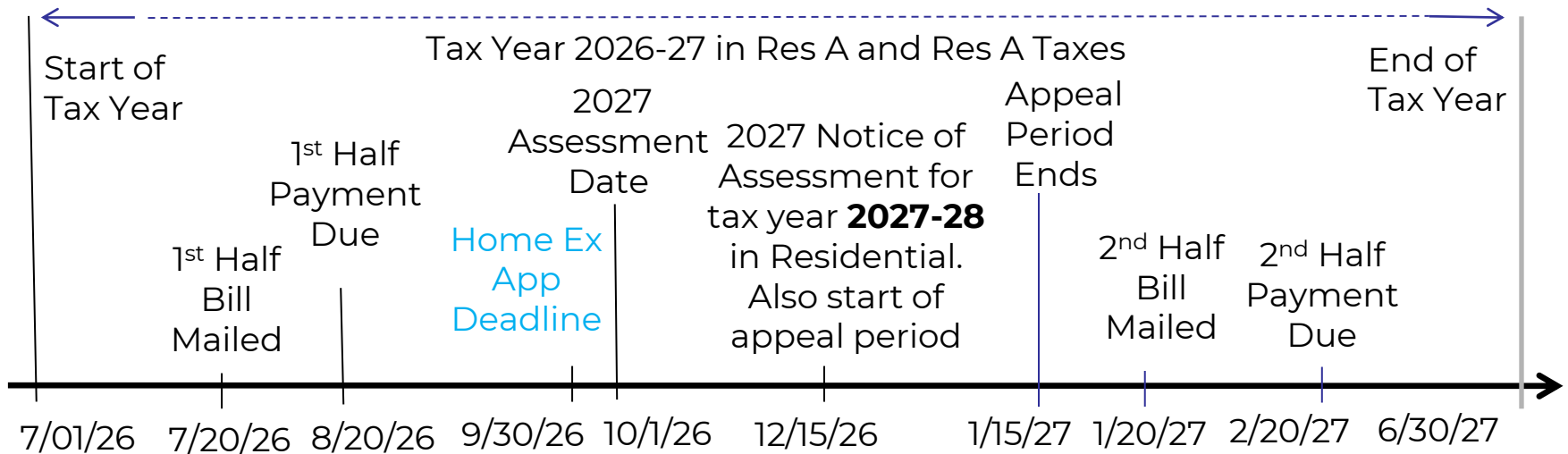
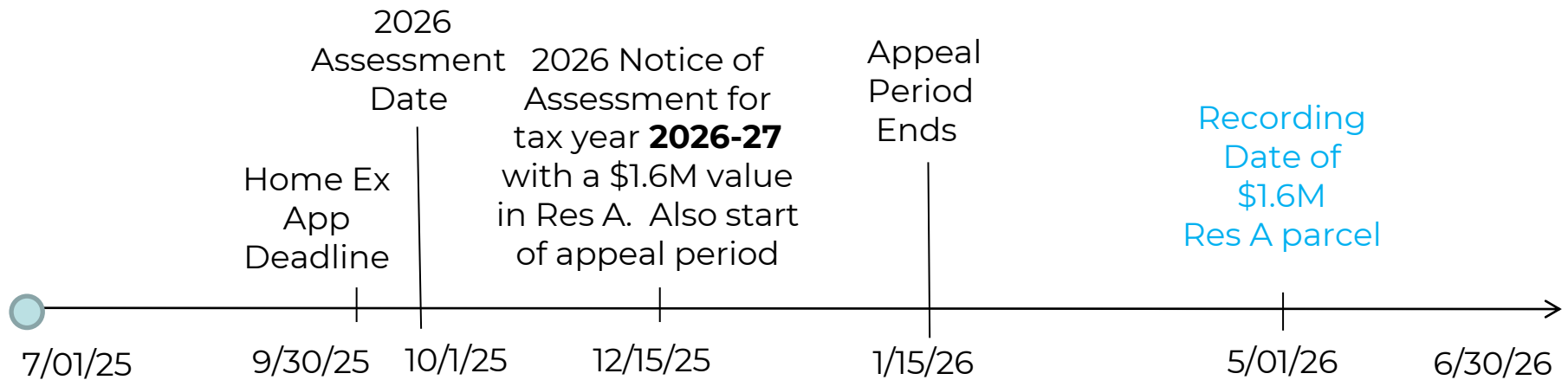
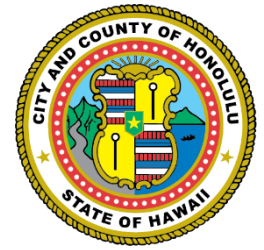
\$1,000,000 ÷ \$1,000 x \$4.00 = \$4,000

\$600,000 ÷ \$1,000 x \$11.40 = \$6,840

= **\$10,840 Taxes**

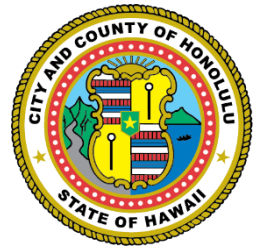
Difference of \$5,660.00 in Taxes (109%)

RES A PURCHASE, ASSESSMENT, AND TAXES TIMELINE



Tax Year 2026-27: 1st Year noted is Assessment Year, 2nd Year noted is the Fiscal Year

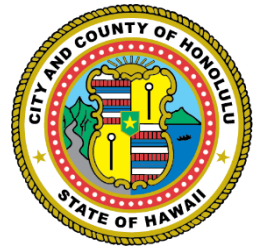
ROH § 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE



(b) The owner of a parcel may dedicate the parcel **for residential use and have the property classified as residential and assessed at its value in residential use**, provided that the property:

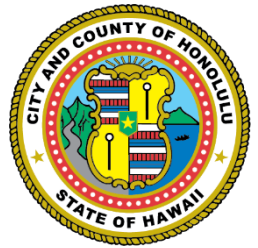
- (1) Is within an apartment, apartment mixed use, resort, business, business mixed use, industrial, or industrial mixed use district; or if it is in the Waikiki special district, is zoned apartment mixed use sub-precinct, resort mixed use precinct, or resort-commercial precinct; or is in a transit-oriented development special district pursuant to § 21-9.100;
- (2) **Is used exclusively for residential use**, except that a portion of the property may be used for nonprofit purposes pursuant to § 8-10.9; and
- (3) The **parcel is improved** with one or more detached dwellings, as defined in § 21-10.1 or with one or more apartment buildings or with both dwellings and apartment buildings or is a condominium unit that is legally permitted multiple uses including residential use and is actually and exclusively used as a residence; or
- (4) A condominium parking unit or a condominium storage unit that is used in conjunction with a unit in residential use within the project.

ROH § 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE

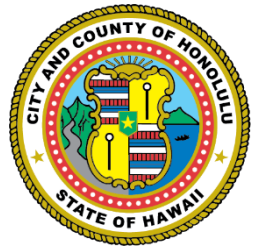


- Petition forms to dedicate a property for residential use may be submitted by mail or in person. The dedication form can be accessed online at <https://realproperty.honolulu.gov>. The filing deadline is September 1st of the year preceding the tax year.
 - If an owner files for dedication by September 1, 2026, and is approved, the owner will see the residential classification on their 2027 Notice of Assessment issued in December 2026 for the 2027- 2028 tax year, which begins on July 1, 2027.
- The approval of the petition by the director to dedicate shall constitute a forfeiture on the part of the owner of any right to change the use of such person's property for a **minimum period of five years, automatically renewable thereafter for additional periods of five years** subject to cancellation by either the owner or the director.

ROH § 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE



- **Upon sale or transfer of the dedicated property**, the dedication shall continue for the remainder of the five-year dedication or latest five-year renewal subject to all restrictions and penalties. **Upon expiration of the fifth year, the dedication will not automatically renew and will be canceled by the director.**
- A new five-year period will begin with a new filing reflecting the new owner.
- The tax bill will not specify if or when the dedication expires. However, if approved, the Notice of Assessment will indicate the property's new classification granted under the dedication, stating "Residential Use" under Special Assessment. For details regarding the specific expiration year, please contact our office at 808-768-3799 or visit our website.



DEPARTMENT OF BUDGET AND FISCAL SERVICES
REAL PROPERTY ASSESSMENT DIVISION

HOME

TAX RELIEF AND FORMS

STATE REPORTS

APPEALS

HELP & RESOURCES

Tax Relief and Forms

TAX RELIEF AND FORMS

+ EXEMPTIONS

- DEDICATIONS

AGRICULTURAL DEDICATION

HISTORIC RESIDENTIAL REAL PROPERTY
DEDICATED TO PRESERVATION

HISTORIC COMMERCIAL REAL PROPERTY
DEDICATED FOR PRESERVATION

PROPERTY DEDICATION FOR RESIDENTIAL
USE

DEDICATION FORMS

LOW-INCOME RENTAL HOUSING - RELATED
TO RESIDENTIAL A CLASSIFICATION

+ AFFORDABLE HOUSING

+ MISCELLANEOUS FORMS

DOWNLOAD
FORM D-8-7.5

REVISED ORDINANCES
OF HONOLULU 8-7.5

TO APPLY, DOWNLOAD THE FORM, COMPLETE IT, AND SUBMIT TO OUR OFFICE.

[Residential Use List](#)

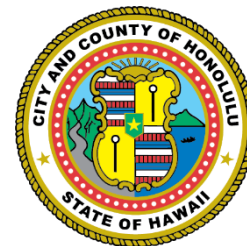
[CONDOMINIUM PROJECTS IMPACTED BY ORD 17-13 UPDATED 2023-11-28](#)

*This is one of over 75 pages on the current list

2025 Residential Dedication List

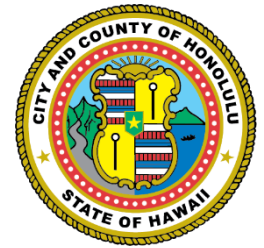
*Property owners who recently acquired a property on this list and wish to continue the dedication after the expiration date, must submit a new application by September 1 preceding the expiration date shown

This list is current as of February 7, 2025. For updates or changes, please refer to realproperty.honolulu.gov Property Record Search.




	Parcel ID (TMK)	Site Address	Expires June 30,
1	110590030046	5122 LIKINI ST	2029
2	120010540000	815 FACTORY ST	2027
3	120010650000	915 FACTORY ST	2027
4	120010940000	817 FACTORY ST	2030
5	120021100000	1744 DILLINGHAM BLVD	2027
6	120030230000	504 KALIHI ST	2026
7	120030510000	1720 KALANI ST	2026
8	120030530000	1732 KALANI ST	2026
9	120030590000	421 MOKAUEA ST	2028
10	120030640000	1805 HAU ST	2027
11	120030790000	1816 HART ST	2028
12	120030800000	1823 KALANI ST	2027
13	120030880000	508 A KALIHI ST	2026
14	120040090000	304 LIBBY ST	2026
15	120040240000	1628 HOMERULE ST	2026
16	120040370000	271 KALIHI ST	2029
17	120040390000	1637 HOMERULE ST	2029
18	120040490000	1628 KAHAI ST	2026
19	120040550000	253 KALIHI ST	2029
20	120040560000	1649 DEMOCRAT ST	2026
21	120040780000	1609 DEMOCRAT ST	2026
22	120040900000	1636 KAHAI ST	2026
23	120050200000	1823 HART ST	2026
24	120050290000	1715 HART ST	2026
25	120050540000	1808 HOMERULE ST	2026
26	120050700000	1711 REPUBLICAN ST	2026
27	120050810000	1825 HOMERULE ST	2026
28	120051050000	1829 DEMOCRAT ST	2026
29	120051060000	1823 DEMOCRAT ST	2027
30	120051080000	1813 DEMOCRAT ST	2027
31	120051110000	1731 DEMOCRAT ST	2029
32	120051200000	1731 HOMERULE ST	2027
33	120051210000	1722 DEMOCRAT ST	2026
34	120051230000	1816 DEMOCRAT ST	2026

DEDICATION SECTION OF ONLINE PROPERTY RECORD



<https://realproperty.honolulu.gov/>



CITY AND COUNTY OF
HONOLULU


DEPARTMENT OF BUDGET AND FISCAL SERVICES
REAL PROPERTY ASSESSMENT DIVISION


[HOME](#) [TAX RELIEF AND FORMS](#) [STATE REPORTS](#) [APPEALS](#) [HELP & RESOURCES](#) [CONTACT US](#) [Can we help](#)

Informational videos


Home Exemption
Residential Valuation Process &
Notice of Assessment and Board of Review Appeal Process

[WATCH VIDEOS](#)







Property
Records Search



Home
Exemption




Change C/O
Address



Change Mailing
Address

Home Exemption Program



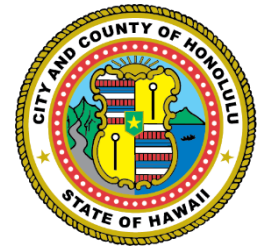
Real Property Home Exemptions

Notice of Assessment & Board of Review Appeal Process

Important Dates For Your Assessment

I inadvertently
assessment have and
Can I file
What is the
Individual
How do I

DEDICATION SECTION OF ONLINE PROPERTY RECORD



<https://www.qpublic.net/hi/honolulu/search.html>

Parcel Number 260140320092
 Location Address 444 NIU ST 3504
 Project Name HAWAIIAN MONARCH
 Legal Information APT 3504 HAWAIIAN MONARCH CONDO MAP 360
 Property Class RESIDENTIAL
 Land Area (approximate sq ft)
 Land Area (acres) 0.0000

Assessment Information

Show Historical Tax Years

Columns

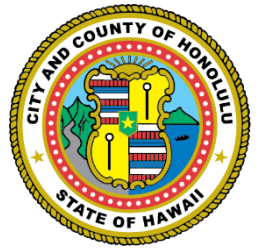
Tax Year	Property Class	Assessed Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Property Assessed Value	Total Property Exemption	Total Net Taxable Value
2025	RESIDENTIAL	\$171,400	\$0	\$0	\$171,400	\$421,200	\$0	\$421,200	\$592,600	\$0	\$592,600



Dedications

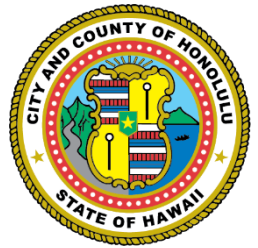
Tax Year	Dedications (number of dedications)
2025	RESIDENTIAL USE(1)
2024	RESIDENTIAL USE(1)
2023	RESIDENTIAL USE(1)

DEDICATED FOR RESIDENTIAL USE BREACH OR FAILURE TO COMPLY



- Failure of the owner to observe the restrictions on the use of such person's property shall cancel the dedication **retroactive to the tax year preceding the tax year in which the breach of the dedication occurs**, and all differences in the amount of taxes that were paid and those that would have been due from assessment in the higher use shall be payable **with a 10 percent per year penalty** retroactive to the tax year preceding the tax year in which the breach of the dedication occurs.

RESIDENTIAL USE DEDICATION BREACH TAX CALCULATION



EXAMPLE if a breach of Residential Use Dedication occurs on
June 1, 2025 (Tax year 2024-25)

ORIGINAL Assessment (Residential Use)	Tax Year 2023-24	Tax Year 2024-25	Tax Year 2025-26
Value	\$750,000	\$800,000	\$850,000
Residential Rate (per \$1K)	\$3.50	\$3.50	\$3.50
Taxes	\$2,625	\$2,800	\$2,975

AMENDED Assessment (Hotel Resort Use)			
Value	\$750,000	\$800,000	\$850,000
Hotel/Resort Rate (per \$1K)	\$13.90	\$13.90	\$13.90
Taxes	\$10,425	\$11,120	\$11,815

Summary of Breach Impact			
Difference	\$7,800	\$8,320	\$8,840
10% Penalty	\$780	\$832	\$0
TOTAL Additional Taxes Due	\$8,580	\$9,152	\$8,840
		\$17,732	

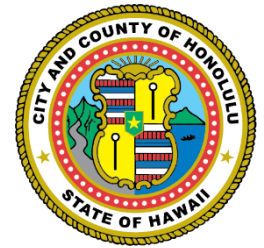
Note:

Tax year is July 1-June 30 of following calendar year

Tax Year 2024-25 = 7/1/2024 - 6/30/2025

Numbers are rounded to nearest dollar for demonstration

REAL PROPERTY INFORMATIONAL VIDEOS



Website:

<https://realproperty.honolulu.gov/help-resources/informational-videos/>

Residential Valuation Process



Residential Use Dedication
(in production phase)

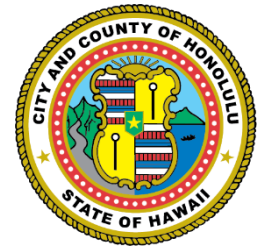
Home Exemption Program



Notice of Assessment and Board of Review Appeal Process

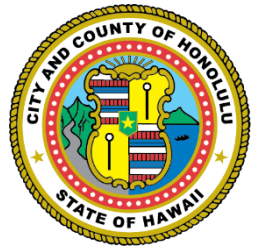


JOIN THE REAL PROPERTY BOARD OF REVIEW



- Are you fair-minded and able to listen to all sides of an issue?
- Do you have an interest in real property matters or governance?
- Do you enjoy problem-solving and making decisions based on the facts?
- Are you willing to serve your community with integrity?
- Do you have 3+ years of residency in Hawaii?
- What the Board of Review Does:
 - Board of Review members take part in informal hearings where they listen to both the taxpayer's and the city's perspectives regarding real property assessment decisions. As a member, you will help ensure fairness by considering all the information presented and playing a crucial role in making important decisions in the real property assessment process.
- If Interested, Contact:
 - Andy Sugg, Chief of Staff, Office of the Mayor
 - 808-768-4811
 - andy.sugg@honolulu.gov

REAL PROPERTY ASSESSMENT DIVISION CONTACT INFORMATION



Phone: (808)768-3799

email:

bfsrpmailbox@honolulu.gov

Website:

<https://realproperty.honolulu.gov>

Address:

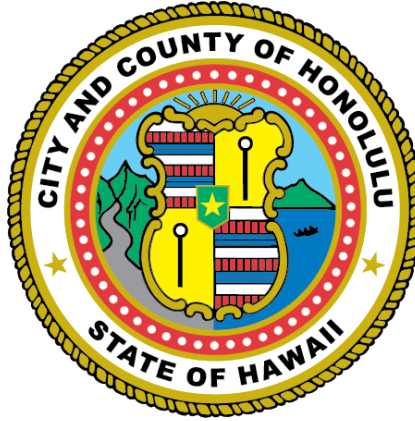
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842 Bethel St., Basement
Honolulu, HI 96813

KAPOLEI OFFICE

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Real Property Assessment Division

**Department of Budget and Fiscal Services
City and County of Honolulu**

Mahalo!