

# **Real Property Assessment Division**

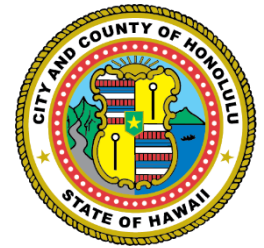
**Department of Budget and Fiscal Services  
City and County of Honolulu**

**Better Homes and Gardens  
Real Estate Advantage Realty**

**March 11, 2025**



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.

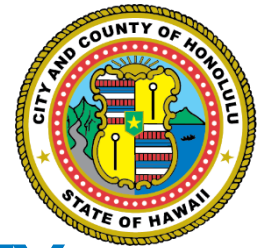
**REGISTER TO ACCESS YOUR NOTICE OF ASSESSMENT ONLINE**  
GO PAPERLESS at <https://notice.realproperty.honolulu.gov> and register using this code: **HNOA\_H14KEJEY**

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 15<sup>th</sup>.

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)	UNIQUE ID
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	





# DISTRIBUTION OF REAL PROPERTY TAX RESPONSIBILITIES

**PARCEL  
VALUE**



x

**TAX  
RATE**



=

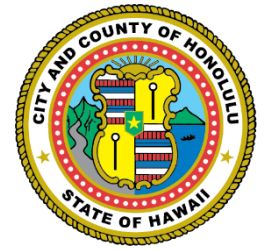
**REAL  
PROPERTY  
TAX**



**Real Property  
Assessment Division**  
Determines valuation of  
parcel. Administers  
exemptions & dedications.

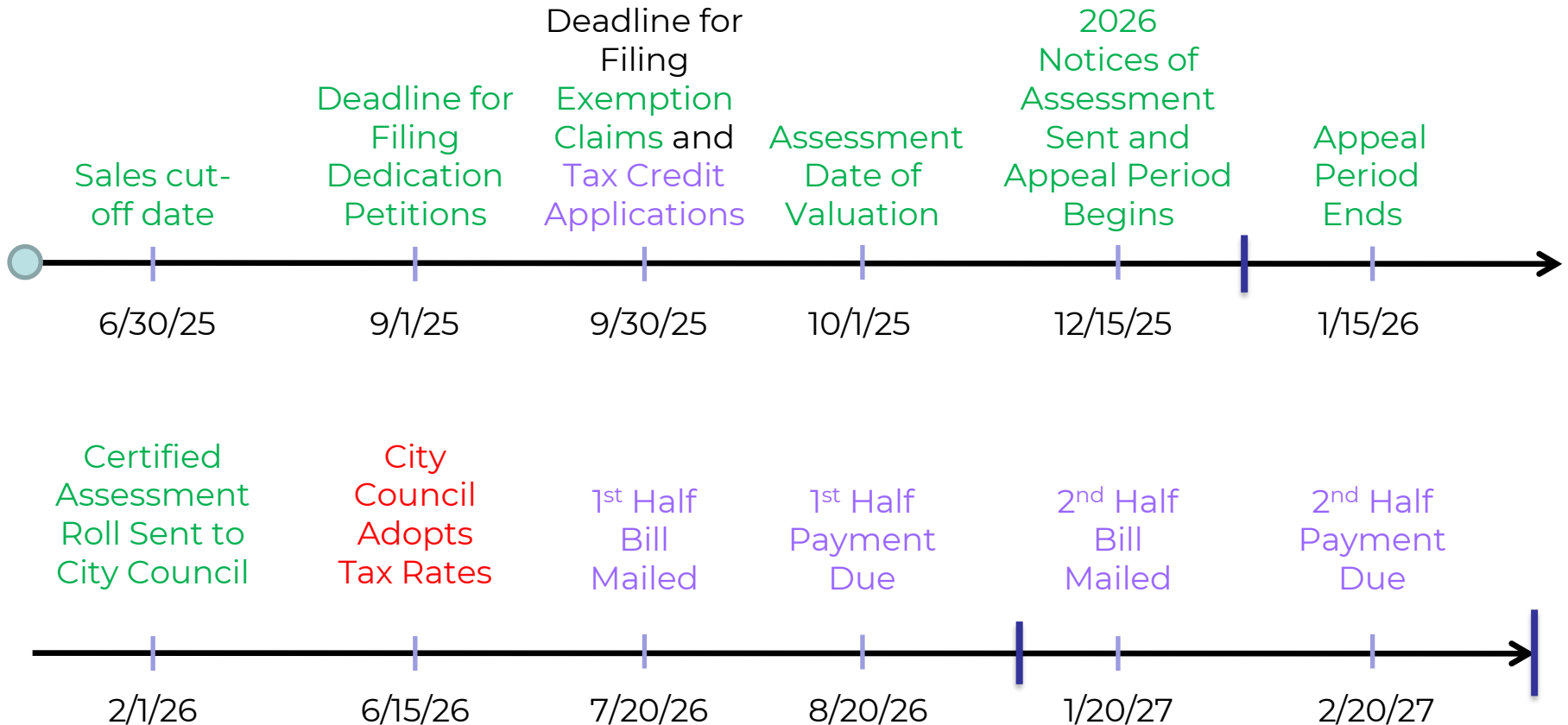
**Mayor proposes &  
City Council adopts**  
Sets tax rates  
annually.

**Treasury Division**  
Computes the taxes, then  
bills and collects tax  
payments.  
Administers tax credits.



# REAL PROPERTY TAX TIMELINE AND IMPORTANT DATES

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

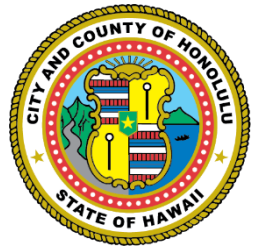


# TAX RATES FOR TAX YEAR 2024-25

(July 1, 2024 to June 30, 2025)

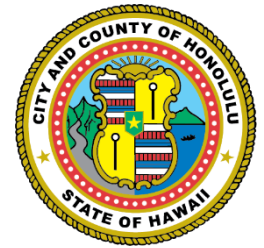
applied per \$1,000 of net taxable

Adopted by City Council via Resolution 24-61

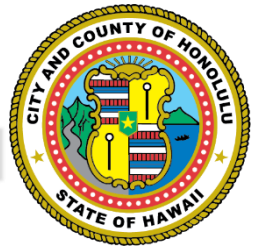


Residential:	\$3.50	Hotel and Resort:	\$13.90
Residential A:		Vacant Agricultural:	\$8.50
Tier 1 (first \$1M):	\$4.00	Agricultural:	\$5.70
Tier 2 (in excess of \$1M):	\$11.40	Preservation:	\$5.70
Commercial:	\$12.40	Public Service:	\$0.00
Industrial:	\$12.40	Transient Vacation:	
B&B Home:	\$6.50	Tier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

# TAX RELIEF: TAX CREDITS, EXEMPTIONS, & 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 Dedications are administered by 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.
  - **Dedications** 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 Dedications for the Tax Year 2025-2026.



# 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;

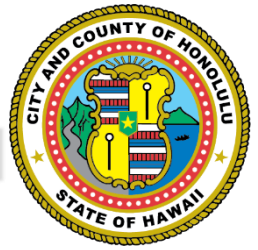
(ii) Does not have a home exemption; and

(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.



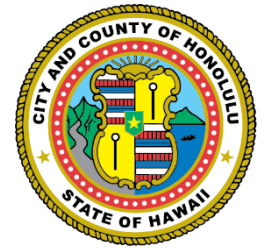
# RESIDENTIAL A CLASSIFICATION

## 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)



# 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

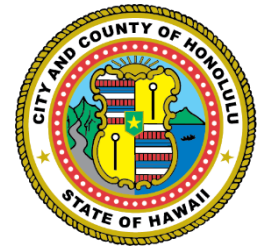
$$\$1,480,000 \div \$1,000 \times \$3.50 = \mathbf{\$5,180 \text{ Taxes}}$$

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

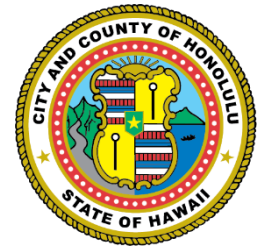
Total Assessed Value: \$1,600,000  
 Home Exemption: **\$0**  
 Classification: **Residential A**  
 Tax Rate:  
 Tier 1 (up to \$1M): \$4.00 per \$1,000 net taxable  
 Tier 2 (> \$1M): \$11.40 per \$1,000 net taxable

<u>Total Value</u>	<u>Exemption</u>	=	<u>Net 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	=	<u>\$6,840</u>	
						=	<b>\$10,840 Taxes</b>

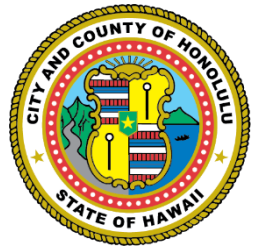
Difference of \$5,660.00 in Taxes (109%)

# ROH § 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE



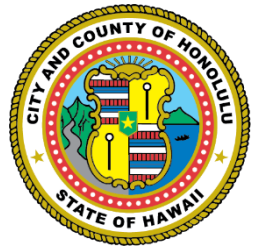
- The owner of a parcel may dedicate the parcel for residential use and have the property classified as residential and assessed at its value in residential use, provided that the property:
  - (1) Is within an apartment, apartment mixed use, resort, business, business mixed use, industrial, or industrial 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 SEC. 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE



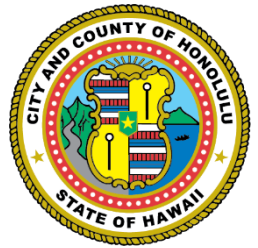
- Petitions to dedicate property may be filed by mail, or in person. The dedication form is available online at <https://realproperty.honolulu.gov>.
- The filing deadline is September 1<sup>st</sup> of the year preceding the tax year.
  - If an owner files for dedication by September 1, 2025, and is approved, the owner will see the residential classification on their 2026 Notice of Assessment issued in December 2025 for the 2026-2027 tax year, which begins on July 1, 2026.
- 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 SEC. 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE

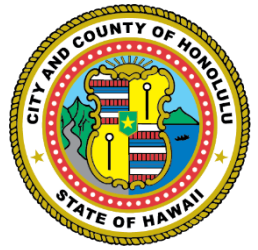


- Upon sale or transfer of the dedicated property, the dedication shall continue for the remainder of the five-year dedication or latest five-year renewal subject to all restrictions and penalties. Upon expiration of the fifth year, the dedication will not automatically renew and will be canceled by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

# ROH SEC. 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE



- 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.



HOME

**TAX RELIEF AND FORMS**

STATE REPORTS

APPEALS

HELP &amp; RESOURCES

# Tax Relief and Forms

## TAX RELIEF AND FORMS

### + EXEMPTIONS

### - DEDICATIONS

AGRICULTURAL DEDICATION

HISTORIC RESIDENTIAL REAL PROPERTY  
DEDICATED TO PRESERVATIONHISTORIC COMMERCIAL REAL PROPERTY  
DEDICATED FOR PRESERVATIONPROPERTY DEDICATION FOR RESIDENTIAL  
USE

DEDICATION FORMS

LOW-INCOME RENTAL HOUSING - RELATED  
TO RESIDENTIAL A CLASSIFICATION

### + AFFORDABLE HOUSING

### + MISCELLANEOUS FORMS

DOWNLOAD  
FORM D-8-7.5REVISED ORDINANCES  
OF HONOLULU 8-7.5

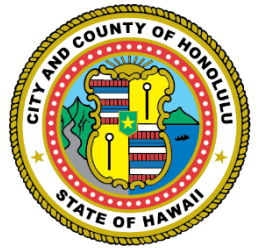
TO APPLY, DOWNLOAD THE FORM, COMPLETE IT, AND SUBMIT TO OUR OFFICE.

[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

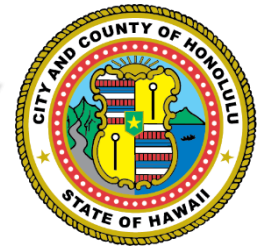


This list is current as of February 7, 2025. For updates or changes, please refer to [realproperty.honolulu.gov](http://realproperty.honolulu.gov) Property Record Search.

	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



# ROH SEC. 8-7.5 CERTAIN PROPERTY DEDICATED FOR RESIDENTIAL USE



EXAMPLE if a breach of dedication occurs on  
March 11, 2025, tax year 2024-25

Original	2023	2024	2025
Value	\$750,000	\$800,000	\$850,000
Residential Rate	\$3.50	\$3.50	\$3.50
Taxes	\$2,625	\$2,800	\$2,975

Amended	2023	2024	2025
Value	\$750,000	\$800,000	\$850,000
Hotel/Resort Rate	\$13.90	\$13.90	\$13.90
Taxes	\$10,425	\$11,120	\$11,815

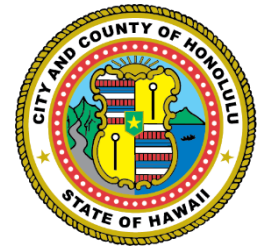
Difference	\$7,800	\$8,320	\$8,840
10% Penalty	\$780	\$832	\$0
TOTAL	\$8,580	\$9,152	<u>\$17,732</u>

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

# 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](mailto:andy.sugg@honolulu.gov)

# Real Property Assessment Division Contact Information

Phone: (808)768-3799

email:

[bfsrpmmailbox@honolulu.gov](mailto:bfsrpmmailbox@honolulu.gov)

Website:

<https://realproperty.honolulu.gov>

Address:

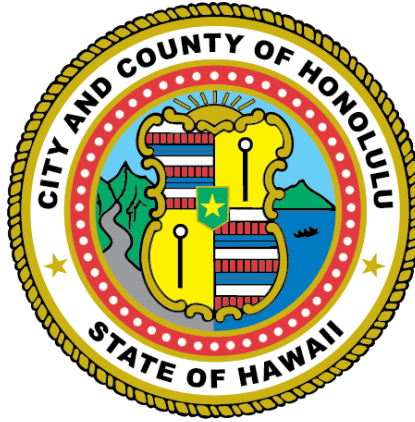
HONOLULU OFFICE

842 Bethel St., Basement  
Honolulu, HI 96813

KAPOLEI OFFICE

1000 Ulu'ōhi'a St., #206  
Kapolei, HI 96707





# **Real Property Assessment Division**

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

**Mahalo!**