



Real Property Assessment Division
Informational Guide for Property Owners

IMPORTANT DATES:

September 1	Dedication and annual reports due
September 30	Deadline to file an exemption claim
October 1	Date of Assessment
November 1	Deadline to report any exemption change
December 15	Notice of Assessment Mailed/Posted online
January 15*	Deadline for filing appeals
February 1	Certified assessment roll sent to City Council
June 15	Tax Rates are set by City Council
June 30	End of Tax Year
July 1	Beginning of NEW Tax Year
July 20	Annual Real Property Tax Bills are mailed
August 20	First Installment Due
January 20	Second Installment Tax Bills are mailed
February 20	Second Installment Due



Locations:
Downtown Office 842 Bethel Street Honolulu, HI 96813 (808) 768-3799
Kapolei Office 1000 Ulu’ōhi’a Street #206 Kapolei, HI 96706 (808) 768-3799

Websites:
Visit us online at:
www.honolulu.gov
realproperty.honolulu.gov
www.honolulupropertytax.com (Oahu Property Search Database)
<ftp://gisftp.hicentral.com/Taxmaps/> (Oahu Tax Maps)

*Pursuant to ROH § 8-1.16 Due Date on Saturday, Sunday or Holiday- When the due date for any notice, application, document or remittance required by this chapter falls on a Saturday, Sunday or legal holiday, the notice, application, document or remittance shall not be due until the next succeeding day which is not a Saturday, Sunday, or legal holiday. Notwithstanding the foregoing, the due date for any appeal shall comply with the jurisdictional requirements set forth in the law establishing the right to appeal.

Change in Status (ROH § 8-10.1) Did....

- An exemption claimant **PASS**?
- You **MOVE** out of your principal residence?
- You **SELL** your property?
- You **RENT** your property?
- You **WANT** to update the mailing address or **ADD** a care of addressee?
- You purchase a property which you now occupy as your principal home? (If yes, you should file a home exemption claim for your NEW home. See Home Exemption Section below on “How to File”).

If you answered “**YES**” for any of the above, then you **MUST** report the change in writing to the Real Property Assessment Division. You may also use Form BFS-RP-M-8-10.1 “Change of Status- Exemption Claims & Mailing Address”. The report must be filed within 30 days of the change or no later than November 1. Failure to notify the assessor of the change of status within 30 days of any change that affects an exemption, may result in a penalty and additional real property taxes being assessed.

20XX REAL PROPERTY NOTICE OF ASSESSMENT (This is NOT a BILL- Please Review for Accuracy)
** Any taxpayer or owner who may deem themselves aggrieved by an assessment made by the director or by the director’s refusal to allow any exemption, may appeal from the assessment or from such refusal to the Board of Review “BOR” of the City and County of Honolulu between **December 15 to January 15** or **within 30 days** of mailing an amended notice or the Tax Appeal Court “TAC” of the State of Hawaii.

2024 REAL PROPERTY NOTICE OF ASSESSMENT
CITY AND COUNTY OF HONOLULU
REAL PROPERTY ASSESSMENT DIVISION
TAX YEAR JULY 1, 2024 TO JUNE 30, 2025

- Mailed each year by **December 15th**

EXEMPTION TYPE	EXEMPTION AMOUNT AND NAME OF CLAIMANT
HOME EXEMPTION - REGULAR FEE	100000 to DOE, JOHN

- If this box is blank and you applied for a Home, Hansen’s Disease, Hearing, Eyesight, Total Disabled Exemption by September 30 prior to mailing of the Notice of Assessment, CALL Real Property Assessment Division

2020 PROPERTY CLASS	2019 PROPERTY CLASS (IF DIFFERENT THAN 2020)	SPECIAL ASSESSMENT
RESIDENTIAL		
2019 PROPERTY VALUE	2019 EXEMPTION AMOUNT	2019 NET TAXABLE VALUE
400,000	100,000	300,000
2020 PROPERTY VALUE	2020 EXEMPTION AMOUNT	2020 NET TAXABLE VALUE
400,000	100,000	300,000

- **Property Class:** Indicates the tax rate for which you will be taxed at come July 1, 20XX
- The Notice always reflects the Current Tax Year and the Upcoming “New Year” Tax Values. (This is what you will be taxed on.)

Exemptions: The filing deadline for an exemption is **September 30th** preceding the tax year. I.E. September 30th 2023 for July 1, 2024 to June 30, 2025

Home Exemption ROH § 8-10.3 and 8-10.4	Hansen’s Disease (Leprosy), Blind, Deaf & Totally Disabled Exemption ROH § 8-10.6 and 8-10.7	Totally Disabled Veteran’s Exemption ROH § 8-10.5
Purpose: Exemption for real property owned & occupied as owner’s principal home What to File: Form BFS-RP-E-8-10.3 Claim for Home Exemption Home Exemption Amounts: Under Age 65 \$120,000 (was \$100,000) Age 65 and Older \$160,000 (was \$140,000) • You must turn <u>65 on or before June 30th</u> prior to the tax year for which the exemption is claimed for the age-related exemption amount. • If spouses own separate homes and live apart, each shall be entitled one-half (1/2) of one exemption. • Each owner-occupant is encouraged to file a separate claim for the home exemption. • Properties held by a trustee or other fiduciary - o Settlor of the trust occupies the property - o Settlor of the trust dies and a beneficiary entitled to live in the home under the terms of the trust occupies the property as principal home	Purpose: Exemption for real property owned by a person who has been declared by authority of law to be a person affected by leprosy and is confined due to this illness, or who is blind, deaf, or totally disabled. This exemption can be applied to real property that is • Already receiving a home exemption or other real property that is owned by the claiming the exemption, • Claimant does not need to be residing on the property What to File: Form BFS-RP-E-10.6 and 7 Claim for Hansen’s Disease Suffer, Blind, Deaf or Totally Disabled and State of Hawaii Certified Physician’s Report (N-172 or N-857) Exemption Amount: The maximum amount is \$25,000.	Purpose: Exemption for real property owned & occupied by a veteran who is 100% totally disabled due to service related injuries while on active duty with U.S. Armed Forces, and includes widow(er) of a totally disabled veteran who remains unmarried and continues to own and occupy the home. When to File: There is NO annual filing deadline, and the exemption will take effect beginning with the next tax payment date provided the claim for exemption is filed on or before the first tax payment (Aug. 19), the second tax payment (Feb. 19) What to File: Form BFS-RP-E-10.5 Claim for Exemption Totally Disabled Veteran Exemption Amount: The real property will be fully exemption, subject to the minimum real property tax (currently \$300), per ROH § 8-11.1(g).

Where are Forms Available?

- Home Exemption claims may be filed online at realproperty.honolulu.gov . Click on the Circle labeled “Home Exemption”

Real Property Assessment Division Offices (Downtown or Kapolei) or online at realproperty.honolulu.gov/tax-relief-and-forms/exemptions/

- You may request the form by mailing a written request with a self-addressed stamped envelope to either RPAD office

Continuance of a Home Exemption ROH § 8-10.3(a)(2)(f) and ROH § 8-10.3(a)(2)(g)

Purpose: The continuance of a home exemption in the event the homeowner of the real property moves from the home of which the home exemption is granted and moves to a:

- a) Long-Term Care Facility or an Adult Residential Care Home Licensed to operate in the State of Hawaii;
- b) Temporary residence within the city during the renovation of the home;
- c) Temporary residence outside the city during a sabbatical or temporary work assignment, or;
- d) Temporary residence within the city as a result due to fire damage or destroyed by fire.

When to File: On or before September 30 preceding the tax year.

****Note:** Continuance of the home exemption entitles the taxpayer to the benefits of this section in effect during the applicable time period as long as qualifications are met and the property is **NOT RENTED**, lease or sold during the time the taxpayer is in the long-term care facility/adult residential care home, renovation period, sabbatical/temporary work assignment or fire damage home is repaired or replaced

<u>Long Term Care Facility or Adult Residential Care Home</u> ROH § 8-10.3(a)(2)(f)	<u>Notice of Temporary Relocation Home Renovation</u> ROH § 8-10.3(a)(2)(g)	<u>Notice of Temporary Relocation Sabbatical/Temporary Work</u> ROH § 8-10.3(a)(2)(g)	<u>Notice of Temporary Relocation Fire Damage</u> ROH § 8-10.3(a)(2)(g)
What to File: <u>Form BFS-RP-E-10.3A</u> Notice of Relocation to Care Home or Facility for Continuance of Home Exemption. - Past Year Federal Tax Return Including the Schedule E Qualifications: - Home exemption was granted to applicant prior to moving to a long-term care facility or adult residential care home licensed to operate in the State of Hawaii.	What to File: Form BFS-RP-E-8-10.3B Notice of Temporary Relocation. Qualifications: - Home Exemption was granted prior to home renovation. - Form BFS-RP-P3B1 is filed by September 30th preceding the tax year indicating: - The building permit number issued by department of planning and permitting - The renovation start date is indicated on the building permit; and - A verifiable address within the city where the taxpayer will reside during the renovation period. - The renovation period will commence on the renovation start date and must not exceed two years. The taxpayer may reoccupy the home before the expiration period. Note: New building/demolition permits do NOT qualify for a renovation continuance.	What to File: Form BFS-RP-PE-8-10.3B Notice of Temporary Relocation Qualifications: - You were granted the Home Exemption prior to home renovation. - Form BFS-RP-P3B1 is filed on or before September 30th preceding the tax year indicating: - Verification of the sabbatical and/or temporary work assignment and documentation from the taxpayers employer which specifies the start and completion dates of the sabbatical and/or temporary work assignment, - Verifiable address of temporary residence and certification of intent to re-occupy home the home exemption is granted after the sabbatical or temporary work assignment concludes. - You re-occupy the home in which the exemption is granted within two years after the sabbatical/temporary work assignment begins. Note: Members of the armed forces who receive orders for deployment and/or relations are encouraged to complete this form in order to maintain their home exemption.	What to File: BFS-RP-E-8-10.3B Notice of Temporary Relocation Qualifications: - You were granted the Home Exemption prior to fire damage or destruction of the home. - The damage or destruction of the home is not the result of the owner or tenant intentionally, knowingly, or recklessly setting fire to the home. - Form BFS-RP-P3B1 is filed on or before September 30th preceding the tax year. - Verifiable address of temporary residence within the city and certification of intent to re-occupy the home the exemption is granted after the home is repaired or replaced. You reoccupy the home within 24 months after the date and the fire

Form BFS-RP-E-8-10.3C Change in Status Notice of Home Reoccupation must be filed by September 30 preceding the third year for which you claim the continuance of the exemption.

How to Estimate Annual Property Tax Bill

1. Obtain the **Total Net Taxable Value** and **Property Class** from the Notice of Assessment or from www.honolulupropertytax.com under “Assessment Information”.

2. Obtain the **Current** tax years tax rate from State Reports section at realproperty.honolulu.gov (NOTE: **Residential** class is different from the **Residential A** class

3. Divide the **Total Net Taxable Value** by 1,000 and Multiply by the Tax Rate

Assessment Year	Property Class	Total Property Assessed Value	Total Net Taxable Value
2020	Residential	\$403,900	\$303,900

a. \$303,900 / 1,000 = \$303.90

b. \$303,90 x \$3.50 = \$1,063.65

c. \$1,063.65 is the **ESTIMATED** Annual Property Tax

4. Take it a step further to figure out how much you should set aside each month so that you may have at least one-half (1/2) of the annual property tax bill saved by the **JULY** 20 bill

a. \$1,063.65/12 Months = \$88.6375

b. \$1,065/ 10 Months = \$106.365

****** You may also mail in an advance payment each month

Real Property Tax Bills

Explanation of Charges: Real property taxes are assessed each tax year, which begins July 1st and ends June 30th of the following year. Payments are due in two equal installments. Annual bills are mailed by **July 20** of each year. The First installment (payment) is due by August 20. The Second installment bills are mailed by **January 20**. Second installment (payment) is due by February 20.

Note: If you have paid the annual property tax in full as of August 20, you will **NOT** receive a bill in January.

How to Pay Your Bill

- Online/Telephone** payment are accepted 24 hours a day, 7 days a week. **Online:** <http://www.rphnlpay.com> or **Phone:** (808)825-6819 (Credit Cards and electronic checks accepted; convenience fee applies).
- In-person:** City Hall (Honolulu Hale) 530 S. King St Room 115 Honolulu 96813 Monday – Friday except holidays 7:50a.m to 4:15 pm HST Note: Bring original bill with Payment (Cash, Check, Money Order, or Credit/Debit Card with surcharge.) Black curbside drop box located outside of Honolulu Hale on S. King St. available 24/7.
- In-person:** Satellite City Halls (During Installment Periods ONLY). Note: Original Bill must accompany payment at any Satellite City Hall. Payments must be in check, credit/debit cards with a convenience fee, money order or Certified Bank Check. Taxpayers may pay up to 5 Real Property Tax Parcels per Transaction
- Mail:** City and County of Honolulu, Real Property Tax Collection, Division of Treasury, PO Box 4200 Honolulu, HI 96812-4200

Amount Due Now: The amount that MUST be received by the DUE date to avoid additional penalty and interest charges.

New Balance: Amount includes first and/or second installments plus and delinquencies.

Other: Amount includes service charge for returned checks, cost related to collection of delinquencies, etc.

Failure to Pay Your Taxes by the “Due Date”: The post office cancellation mark determines the effective date of your payment. All taxes remaining unpaid after the due date will be considered delinquent and are subject to a penalty up to 10%. Interest at the rate of 1% each month or fraction thereof will be applied to all delinquent taxes and penalties.

****Any questions regarding your property tax bills, payments, credits and/or if you have NOT received the property tax bill by the end of July or January, please contact Treasury at email: bfstreasmailbox@honolulu.gov or phone: (808)768-3980 (Let the recording play until the very end)**