

Understanding Real Property Assessment, Relief Programs, and Appeals

Hawai'i Council of Community Associations

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March 19, 2026

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Real Property Assessment Division



realproperty.honolulu.gov

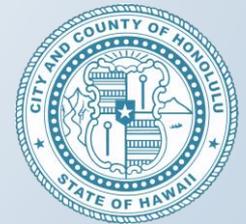
Role of the Real Property Assessment Division

- 🏠 Determine fair market value
- 📁 Maintain property records
- 📉 Administer exemptions and dedications
- ⚖️ Support the appeal process



How Property Taxes Are Calculated

- ▶  RPAD determines assessment value
- ▶  Exemptions & dedications reduce taxable value
- ▶  City Council sets tax rates
- ▶  Treasury calculates and sends the tax bill



Property Tax Relief Programs

CITY AND COUNTY OF HONOLULU DEPARTMENT OF BUDGET AND FISCAL SERVICES REAL PROPERTY ASSESSMENT DIVISION [Translate](#)

HOME TAX RELIEF AND FORMS STATE REPORTS APPEALS HELP & RESOURCES CONTACT US

**Department of Budget and Fiscal Services
Real Property Assessment Division**

*KA 'OIHANA MĀLAMA MO'OHELU A KĀLĀ
Ke Ke'ena Hō'ōia 'Auhau 'Āina Kū'i'o*

Home Exemption Program

Real Property Home Exemptions

Property Records Search

Home Exemption

Change C/O Address

Change Mailing Address

Frequently Asked

I inadvertently threw out my new property tax assessment which was just mailed to me. Could I have another one mailed to me?

Can I file my appeal via fax or email?



Programs That May Reduce Property Taxes

- ➔ 🏠 Home Exemption – owner-occupied homes
- ➔ 👤 Additional Home Exemption – age 65+
- ➔ ♿ Disabled Veteran Exemption
- ➔ ☐☐ Blind, Deaf, or Totally Disabled Exemption
- ➔ 🛡️ Hansen's Disease Exemption
- ➔ 🏠 Residential Dedication – long-term rental properties



Are You Receiving the Home Exemption?

- Most common property tax relief program
- Available for owner-occupied homes
- Reduces taxable value
- Exemption deadline: September 30
- Apply online at realproperty.honolulu.gov



Key Dates

- ➔  September 1 – Dedication filing deadline
- ➔  September 30 – Exemption filing deadline
- ➔  October 1 – Assessment date
- ➔  December 15 – Notice of Assessment mailed
- ➔  Dec 15 – Jan 15 – Appeal period
- ➔  January 31 – Assessment Certification
- ➔  June – City Council sets tax rates
- ➔  July 20 – Treasury mails the tax bill



Appealing Your Assessment

- ⚖️ Assessment value may be incorrect
- ⚖️ Classification may be incorrect
- 📄 Property information may be incorrect
- 🏠 Exemption or dedication may be incorrect



Interested in Serving on the Board of Review?

-  The City is seeking residents to serve as Board members
 -  Hear property tax appeals
 -  Review evidence presented
-
- Andy Sugg, Chief of Staff, Office of the Mayor
 - 808-768-4811
 - andy.sugg@honolulu.gov



Questions?

- ➔ RPAD staff are available to assist
- ➔  realproperty.honolulu.gov
- ➔  (808) 768-3799
- ➔  bfsrpmailbox@honolulu.gov

