



## Information and Instructions

### Notice of Real Property Assessment Appeal

To the Board of Review for the City and County of Honolulu

Revised Ordinances of Honolulu ("ROH") Article 8-12

1. The appeal filing deadline is **January 15 preceding the tax year**. Hand-delivered filings at either office of the Real Property Assessment Division ("RPAD") must be date/time stamped by **4:30 p.m. HST on January 15**. Mailed appeals must be postmarked by **January 15**. Online appeals must be completed and submitted no later than **11:59 p.m. HST on January 15** at [realproperty.honolulu.gov](https://realproperty.honolulu.gov). The deadline is fixed and cannot be extended even if **January 15** falls on a weekend or holiday.
2. To avoid penalties and interest on any delinquent taxes, real property taxes must be paid on time during the appeals process.
3. A \$50.00 deposit is required when filing an appeal. Make checks payable to the City and County of Honolulu. A service fee will be charged for any returned checks. The deposit will be refunded if the appeal is resolved through a settlement or if any portion of the disputed property valuation is decided in your favor.
4. Filing appeals for multiple parcel IDs, multiple property classifications, or multiple tax years requires separate appeal forms and separate \$50.00 deposits. Failure to follow this process or to provide the required information may result in the appeal being invalidated.
5. To expedite the appeal process and reduce wait times, appellants are encouraged to submit evidence and supporting documents along with their appeals. If submitting evidence and supporting documents separately, please include your name, parcel ID/TMK, appeal year, and contact information (phone number, mailing address, and email address). Evidence and supporting documents may be submitted by mail, in person at one of the RPAD offices, or by email to [rpabor@honolulu.gov](mailto:rpabor@honolulu.gov).
6. All communications related to your appeal, including notification of the hearing and the Board of Review's decision, will be sent to the mailing address you provide on this form.
7. To update your mailing address for assessment notices or tax bills, please complete and submit a Change of Status form, either online, by mail, or in person. This form can be found at <https://realproperty.honolulu.gov/tax-relief-and-forms/miscellaneous-forms/>.
8. Please select one or more applicable grounds of appeal. Appeals without any applicable ground selected may be subject to dismissal.
  - Ground (1): To dispute that the assessed value of the property exceeds the market value by more than 10%, enter your opinion of the fee simple market value.
  - Ground (2): To claim lack of uniformity or inequality in the methods used and dispute only the value, state your opinion of value and leave the classification blank. If the dispute is only the classification, including the denial of a dedication, state your opinion of classification and leave the value blank. If the dispute is to both, state both the value and the classification.
  - Ground (3): To dispute the denial of an exemption, identify the type of exemption and state the value of the exemption claimed.
  - Ground (4): Check this box to claim illegality under the constitution, federal or state law, or ordinance. By law, the Board of Review does not have the authority to decide questions involving the Constitution or laws of the United States.
9. The Appeal Hotline at (808) 768-7000 is available from December 15 to January 15 during regular business hours, from 7:45 a.m. HST to 4:30 p.m. HST. Staff are also available during regular business hours to assist property owners at the following two RPAD locations:

Real Property Assessment Division  
842 Bethel Street, Basement  
Honolulu, HI 96813

Real Property Assessment Division  
1000 Ulu'ohi'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 with an attorney or other qualified professional.





**Notice of Real Property Assessment Appeal  
To the Board of Review for the City and County of Honolulu**  
ROH Article 8-12  
Tax Year: 2026-2027

A \$50.00 deposit for each appeal is required. A service fee will be charged for any returned checks.

12-Digit Parcel ID (Tax Map Key)	Property Classification - As shown on the assessment notice			
Site Address				
Owner/Taxpayer Name	Phone Number	Email Address		
Owner/Taxpayer Mailing Address (for appeal purposes only)		City	State	Zip Code
Authorized Representative/Title (if applicable)		Phone Number	Email Address	
Authorized Representative Mailing Address		City	State	Zip Code
Country				
I am: <input type="checkbox"/> the property owner/taxpayer or <input type="checkbox"/> a representative or person under contractual obligation*. *A signed authorization letter or proof of obligation (e.g., lease or rental agreement) is required for a representative to present the appeal before the Board of Review and to discuss the case with RPAD.				

For value disputes: Owner's/taxpayer's opinion of fee simple market value is: \$ \_\_\_\_\_

**Grounds of Appeal: Select one or more applicable grounds.**

(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.  
For a value dispute, enter owner's/taxpayer's opinion of fee simple market value on the line above.  
For a classification dispute, including the denial of a dedication, enter owner's/taxpayer's opinion of classification here: \_\_\_\_\_

(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 ground of illegality of the methods used, mentioned in grounds (2).

**Certification and Acknowledgement**

I hereby certify that the information provided in this form and supporting documents is true and correct to the best of my knowledge. I acknowledge that I have read and followed the instructions for completing this form.

Print Name \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**For Official Use Only**

Received /  U.S. Postmark \_\_\_\_\_ Reviewed By \_\_\_\_\_ Case No. \_\_\_\_\_ Appraiser No. \_\_\_\_\_

BOR Decision \_\_\_\_\_ Notes \_\_\_\_\_ Continuance \_\_\_\_\_

Total Value \_\_\_\_\_ Land Value \_\_\_\_\_ Building Value \_\_\_\_\_ Exemption \_\_\_\_\_

BOR Chair \_\_\_\_\_ Date \_\_\_\_\_

Letter of Authorization Received  Yes  No Check # \_\_\_\_\_