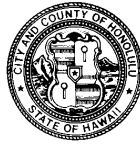


Parcel ID (Tax Map Key No.)



REAL PROPERTY ASSESSMENT DIVISION  
DEPARTMENT OF BUDGET  
AND FISCAL SERVICES  
CITY AND COUNTY OF HONOLULU  
www.realpropertyhonolulu.com  
(808) 768-3799

Enter 12-digit Parcel ID

**INITIAL CLAIM FOR EXEMPTION**  
**Qualifying Affordable Rental Dwelling Units or Affordable Rental Housing Units**  
**ROH § 8-10.33**

If this claim form is filed and granted within 60 days after the real property would have first qualified for this exemption, the exemption will be effective as of the date this claim form was filed with RPAD; otherwise, the exemption will be effective for the upcoming tax year if this form is filed and granted as an initial claim by September 30.

Housing Project Name	Regulated Period From: _____ To: _____
Site Address	Claimant's Name and Mailing Address (if different from site address)

Number of units rented to households earning 80% AMI or less	_____
Total Number of Affordable Rental Units	_____
Total Number of Dwelling Units	_____

This exemption applies to the portion of real property qualifying as affordable rental dwelling units or affordable rental housing units under (select the housing project's affordable housing program and refer to page 2 for supporting documents that must be filed with this claim form):

(1) ROH Chapter 29 Affordable Housing Requirements

(2) ROH § 21-9.100-10 Planned development-transit (PD-T) or ROH § 21-9.100-5 Interim planned development-transit (IPD-T) projects

(3) HRS § 201H-36(a)(5) Exemption from general excise taxes

(4) ROH Chapter 32 Affordable Rental Housing that are subject to a minimum 15-year affordability period, and rented to households earning 80 percent or below the AMI, who pay at or below fair market rent published by the U.S. Department of Human and Urban Development for households earning 80 percent of the AMI

Owner/Developer/Authorized Representative\* Name and Title

\_\_\_\_\_

Telephone	Email
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Under penalty of law, I am an owner, developer, or an authorized representative, for the housing project named above. I certify the project being claimed for exemption is in compliance with the affordable housing agreement, regulatory agreement, or declaration of restrictive covenant. I understand that false or fraudulent information shall cancel the exemption retroactive to the date the exemption was first granted pursuant to the initial claim for exemption and the project will be subject to back taxes and penalties.

Signature of Owner/Developer or an authorized representative \_\_\_\_\_ Date \_\_\_\_\_

\*If a representative of the owner or developer is executing this claim form, the claim form must be accompanied with a letter designating that representative to act on its behalf, and the letter must be executed by the owner or developer.

FOR OFFICIAL USE ONLY	
Received By _____	Received Date (post office cancellation mark) _____
For Tax Year _____	Effective Date _____ Exemption End Date _____
Documents <input type="checkbox"/> Recorded Affordable Housing Agreement <input type="checkbox"/> Restrictive Covenant <input type="checkbox"/> Other <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Appraiser _____	
LAND EXEMPT % _____	BUILDING #1 EXEMPT % _____ BUILDING #2 EXEMPT % _____

## INFORMATION AND INSTRUCTIONS

Form BFS-RP-E-10.33 *Initial Claim for Exemption – Qualifying Affordable Rental Dwelling Units or Affordable Rental Housing Units* is used for filing a claim for real property tax exemptions that apply to qualifying units during the regulated period. This exemption does not apply to any portion of the real property that is 1) used for commercial or other non-residential purposes, 2) not for the exclusive use of the tenants of the qualifying units, or 3) subject to any other exemption from real property taxation.

Exemption from real property taxes would take effect as of the claim form's initial filing date if the claim is filed within 60 days after the real property would have first qualified for the exemption otherwise, the exemption will take effect in the next tax year following the filing of this claim form on or before September 30.

If the project is permitted/approved pursuant to:

ROH Chapter 29 Affordable Housing Requirements or ROH § 21-9.100-10 Planned development-transit (PD-T) or ROH § 21-9.100-5 Interim planned development-transit (IPD-T) projects, **submit a copy of the recorded Affordable Housing Agreement and/or a copy of the Declaration of Restrictive Covenant, and if applicable, approvals by Council resolution or ordinance;**

HRS § 201H-36(a)(5) Exemption from general excise taxes, **submit a copy of the recorded regulatory agreement, a document from the regulatory agency confirming compliance with HRS 201H-36(a)(5) including HRS 104-2(i)(2), as required by ROH § 8-10.33(b)(3);**

ROH Chapter 32 Affordable Rental Housing, **submit a copy of the Declaration of Restrictive Covenant.**

### **Additional supporting documents that must be filed with this claim form:**

- a. A document confirming compliance with the affordable housing agreement, regulatory agreement, or declaration of restrictive covenant.
- b. Plot plans and building diagram(s) to illustrate location, specific use of each area and identification of qualifying units.
- c. Sample rental applications, eligibility and income verification forms, and actual rent rolls reflecting household income and monthly rent for each qualifying unit.
- d. A letter of representation signed by the fee owner or developer authorizing its representative to submit the claim for exemption.

Other documents may be requested to determine continuing qualification for exemption.

By submitting this claim form, the owner/developer acknowledges that following the grant of the initial claim, the owner/developer must annually file a claim for continued exemption no later than September 30 preceding each tax year during the regulated period of affordability. The owner will provide certification from the regulating agency that (1) the project continues to be in compliance with the affordable housing agreement, regulatory agreement and/or the declaration of restrictive covenant, as the case may be, (2) that the project complies with the applicable rental requirements, and (3) the qualifying units comply with the affordable rental limits, and include actual rent rolls reflecting household income and monthly rent for each qualifying unit.

If the annual claim for continued exemption is not filed by September 30, then the exemption is subject to cancellation unless the owner files this claim form with a \$500 penalty payment by November 15. If the annual claim for continued exemption is still not filed by November 15 with the \$500 penalty payment, the exemption will be cancelled and subject to back taxes and penalties. See ROH § 8-10.33(g) regarding the annual certification of compliance requirement, and ROH § 8-10.33(i) regarding back taxes and penalties. For specific language regarding the qualified dwelling units for this exemption, please refer to ROH Chapters 29 and 32, and ROH § 8-10.33.

Information and forms are available at the RPAD, Satellite City Halls, and the City and County of Honolulu's website at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com). RPAD mailing address:

842 Bethel Street, Basement  
Honolulu, Hawaii 96813

1000 Uluohia Street, #206  
Kapolei, Hawaii 96707

This form cannot be filed by facsimile transmission or via email. For a filed-stamped copy, submit with a self-addressed stamped envelope.

Disclaimer: The RPAD provides general information regarding real property tax assessments. RPAD does not give legal or other professional advice, and persons with specific inquiries regarding ownership, real property tax law and the appraisal process are urged to consult with an attorney or appropriate professional.