

Information and Instructions

Initial Claim for Exemption – Film Studio Facility (“Facility”) Revised Ordinances of Honolulu (“ROH”) § 8-10.36

1. The owner of a new Facility that has been allowed an exemption for qualifying construction under ROH § 8-10.35 shall file an initial claim with the Real Property Assessment Division (“RPAD”), along with all required supporting documents pursuant to ROH § 8-10.36(c), within 60 days of the issuance of the Certificate of Occupancy (“COO”). If allowed, the exemption will apply retroactively to the date of the COO. Alternatively, the owner shall file by September 30 preceding the applicable tax year.
2. Real property that is improved with a Facility for qualified production, as defined in ROH § 8-10.36(a), will be exempt from property tax on the assessed building value of the Facility during the exemption period, provided that the owners meet all requirements and agreements pursuant to ROH § 8-10.36(b).
3. The required documents for filing include: evidence of expenditure of at least \$100,000,000; the purchase agreement or lease agreement; the certificate of registration in good standing with the State Department of Commerce and Consumer Affairs (“DCCA”) and the General Excise Tax identification number; a preliminary plan to provide incentives to filmmakers and digital media artists; a preliminary plan to create and maintain annual local workforce development programs; evidence of compliance with end credit requirements; and evidence of compliance with prevailing wage requirements.
4. If the individual signing this form is an authorized representative of the property owner or lessee, a signed letter of authorization from all owners or lessees must be provided.
5. If the Facility involves more than one Tax Map Key (“TMK”), a separate claim form must be filed for each TMK to claim an exemption. In addition, copies of the Conditional Use Permit for Joint Development and the executed Joint Development Agreement must be submitted.
6. The Notice of Assessment serves as the notification of the allowance, allowance in part, or disallowance of the claim for exemption. If the claim for exemption is disallowed by the director, the claimant may appeal the disallowance pursuant to ROH § 8-12.1.
7. The owner must provide written notice to RPAD within thirty (30) days after the owner or the property ceases to qualify for the exemption. Failure to provide the required written notice within sixty (60) days may subject the owner to back taxes, penalties, and interest.
8. During the exemption period, the director may inspect the Facility and review records to confirm compliance with ROH § 8-10.36(e). The director must give the owner thirty (30) days’ written notice before the inspection or audit. If the owner refuses or fails to cooperate, allow the inspection, or provide the requested records, the exemption may be canceled, and the property may be subject to rollback taxes and penalties.
9. This claim cannot be filed by fax or email. The claimant may mail or hand-deliver the claim form, along with the required documents to one of the two RPAD offices listed below. This form is also available for download at realproperty.honolulu.gov. To receive a file-stamped copy, include a self-addressed stamped envelope. For questions, email bfsrmailbox@honolulu.gov or call (808) 768-3799.

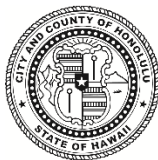
Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813

Real Property Assessment Division
1000 Ulu’ōhi’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 an attorney or other qualified professional.



Parcel ID (Tax Map Key No.)



Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu
realproperty.honolulu.gov
(808) 768-3799

Enter 12-digit Parcel ID

Initial Claim for Exemption

Film Studio Facility
ROH § 8-10.36

Film Studio Facility Name	Site Address	
Claimant's Name	Claimant is ☐ the Owner ☐ an Authorized Representative	
Mailing Address (If different from site address)		
Phone Number	Email Address	
Film Studio Facility Information		
Recorded Lease (if applicable) Effective Date: _____ End Date: _____ (minimum 20 years)		
Total number of buildings claimed for Qualified Production under ROH § 8-10.36(a): _____		
Description of the buildings: _____		
Required Documents Pursuant to ROH § 8-10.36(c) (Check all included)		
☐ 1. Documents evidencing the owner has expended at least \$100,000,000 to develop and construct the Facility.		
☐ 2. A copy of the lease agreement or purchase agreement.		
☐ 3. A copy of the certificate of registration in good standing with DCCA and the General Excise Tax ID number.		
☐ 4. A preliminary plan to provide incentives to filmmakers and digital media artists.		
☐ 5. A preliminary plan to create and maintain annual local workforce development programs.		
☐ 6. Documents evidencing that the owner has required, or will require, the Facility name to appear in the end credits of all media produced at the Facility by its users.		
☐ 7. Documents evidencing that the owner has required, or will require, the payment of prevailing wages to all employees responsible for maintenance, operation, and tour vehicles at the Facility.		
Certification and Acknowledgement		
I hereby certify that the information provided in this form and the supporting documents are true and accurate to the best of my knowledge. I understand that any false statements may result in the disqualification of the exemption and the imposition of taxes and penalties. I further acknowledge that I have read and followed the instructions for completing this form.		
Print Name	Signature	Date
FOR OFFICIAL USE ONLY		
Received By: _____ Received Date (post office cancellation mark): _____ Appraiser ID: _____		
For Tax Year: _____ Effective Date: _____ Exemption End Date: _____		
All Required Documents ☐ Yes ☐ No ☐ Allowed ☐ Disallowed		
BUILDING #1 EXEMPT %: _____ BUILDING #2 EXEMPT %: _____ BUILDING #3 EXEMPT %: _____		