



Notice of Assessment

The City and County of Honolulu assess properties annually. Notices of Assessment are distributed to property owners on or before December 15 preceding the tax year.

Real Property Assessment Appeals

If you disagree with your property's assessed value, property classification or the denial of an exemption, you have the right to appeal under § 8-12.1 of the Revised Ordinances of Honolulu 2021 (ROH). This brochure provides a guide to understanding your rights, filing an appeal, and what to expect during the process.



Important Dates

- **December 15:** Notices of assessment are distributed to property owners. Annual appeal period begins.
- **January 15:** Appeal deadline: All appeals for the upcoming tax year must be filed by this date.
- **October 1:** Date of assessment. The City and County of Honolulu's tax year runs from **July 1 to June 30**, with property values assessed as of **October 1** of the previous year.



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Real Property Assessment Appeals

Real Property Assessment Division

City and County of Honolulu



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Who Can Appeal?

Any taxpayer or property owner who feels aggrieved by an assessment or by the denial of an exemption can appeal to the Board of Review or Tax Appeal Court. Appeals must be submitted by **January 15** of the year preceding the tax year of the assessment.

Taxpayers have the option to appeal to the **Board of Review (BOR)** or the **Tax Appeal Court (TAC) of the State of Hawaii**.

Grounds for Appeal

An appeal may be filed if one or more of the following conditions exist:

- **Assessment of the property exceeds by more than 10%** the market value of the property;
- **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;
- **Denial of an exemption** to which the taxpayer is entitled and for which such person has qualified; or
- **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 clause (2).

Appealing on Behalf of Others

If you are filing an appeal on behalf of another party (such as a property owner), you must include written authorization from the property owner. Without this, the appeal will not be considered complete.

Who is the Board of Review (BOR)?

The **Board of Review (BOR)** is an independent panel that reviews property tax appeals. Up to three boards exist, each consisting of five members appointed from the local community.

The BOR is responsible for ensuring that property assessments are fair and equitable. They hold public hearings to review disputes between taxpayers and the Real Property Assessment Division (RPAD).

How to File an Appeal

You have several options to file your appeal with the Real Property Assessment Division (RPAD):

By Form or Letter:

- Complete the "**Notice of Real Property Assessment Appeal**" (Form **BFS-RP-M-8-12**), available online at realproperty.honolulu.gov or pick up a form from any RPAD office.
- You can also submit a written letter, which must include:
 - **Property Identification** (Parcel ID or TMK)
 - **Assessment Year** (the tax year you are appealing)
 - **Grounds for Appeal** (e.g., overvaluation, lack of uniformity, denial of exemption)
 - **Owner's Signature** (if appealing on behalf of the property owner)
- **Appeal Fee: A \$50 deposit** must be included with each appeal.

How to Submit:

You can file your appeal using one of the following methods:

- **Personal Delivery:** Hand-deliver your notice of appeal and payment to the Real Property Assessment Division.
- **Mail:** Send your appeal notice and payment by mail, ensuring it is postmarked by the **January 15 deadline**.
- **Board of Review Appeal (Online):** Submit your appeal online via realproperty.honolulu.gov by **11:59 P.M. HST**

Important: While most notices and applications are extended to the **next business day** if their due date falls on a **Saturday, Sunday, or legal holiday** under **§ 8-1.16**, this **extension does not apply** to Board of Review appeals. Appeals must be submitted by **January 15**, regardless of the day it falls on.

What Happens During the Appeal Process?

1. **Hearing Notification:** Once your appeal is received, you will be notified of your hearing date by mail or email. Hearings can be in person or conducted via interactive conference technology.
2. **Presenting Your Case:** At the hearing, you will present written testimony or evidence to support your appeal. The BOR will also hear from RPAD. Each party typically has 10 minutes for their presentation, and rebuttal is permitted.
3. **Board Decision:** The BOR will issue a decision within 60 days of the hearing. You will receive a written copy of the decision, which may affirm, lower, or increase the assessment. Decisions are based on the evidence presented during the hearing.

Appeal Costs and Outcomes

- **Filing Fee:** A **\$50 deposit** is required for each real property tax appeal. This deposit will be refunded if the appeal is successful or partially successful.
- If the BOR rules in favor of the taxpayer, the property's assessed value will be adjusted, and any excess taxes paid will be refunded, including interest.
- If the appeal is denied, the \$50 deposit will be retained by the City (ROH **§ 8-12.10** and **§ 8-12.11**).

Second Appeals

If an appeal from the previous year is still pending, and the current assessment remains the same, an automatic second appeal is generated without requiring an additional deposit. However, if the current assessment differs, you must file a new appeal and pay the \$50 deposit (ROH **§ 8-12.4**).

Appealing to the Hawaii Tax Appeal Court

If you are dissatisfied with the BOR's decision, you can appeal to the **Tax Appeal Court of the State of Hawaii**. This is a formal legal process, and we encourage seeking legal counsel before proceeding. The Tax Appeal Court will review the decision made by the BOR, and you may further appeal to the Hawaii Supreme Court if necessary (ROH **§ 8-12.8**).