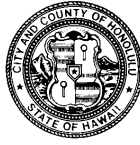


Parcel ID (Tax Map Key No.)



REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF BUDGET
AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

Above enter 12-digit Parcel ID
For example: 210630150000

ANNUAL REPORT
Off-Base Military Housing Projects on Federal Property
(Sec. 8-10.18, ROH; Chapter 21 RPA Rules)
(To Be Filed Annually by September 1st)

Name of Project, Site Address, Mailing Address, Print Agent's Name, Agent's Title, Telephone, Email Address, This filing is: Initial Filing, Subsequent Filing, Name of Managing Agency, Website

Attach: Copy of Current Ground Lease and Government Contract(s) or Regulatory Agreement(s)

This housing project is: Existing, Newly Constructed*, Undergoing renovations OR renovations recently completed*

*For New/Renovated Properties: Attach architectural site and floor plans for each building, unit type, and community structure

Are all of the land and/or building(s) on the parcel used exclusively for the purpose claimed? Yes, No

If "No," explain and state the total area used for the purpose claimed. Attach a plot plan illustrating the location of building(s) and building areas

Is the lease recorded at the Bureau of Conveyances? No, Yes, Instrument Number, Lease term from to, Attach: Copy of Current Lease Agreement(s), Total Replacement Cost Value, Attach: Copies of insurance policy documents, Number of units in project, Average Rent per Unit Type, Occupancy Rates, Project Total Land Area

CERTIFICATION

I declare, under penalty of law, that all statements in this report are true and correct to the best of my knowledge. I understand that any misstatement of facts will be grounds for disqualification and the imposition of a penalty.

Signature of Agent

Print Name of Agent

Date

Complete this report and deliver or mail via USPS with all required supporting documentation to one of the following addresses, on or before September 1st of each year.

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813
Telephone: (808) 768-3799

OR

Real Property Assessment Division
1000 Uluohia Street #206
Kapolei, HI 96707
Telephone: (808) 768-3169

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

FOR OFFICIAL USE ONLY, For Tax year, Received By, Date Received, Documentation Attached: Government Contract/Agreement, Architectural Site Plans, Architectural Floor Plans, Plot Plan, Lease Agreement, Insurance Policy

PURPOSE

Form BFS-RP-P-44 *Annual Report – Off-Base Military Housing Projects on Federal Property* is used provide and update real property information regarding off-base military housing projects located on federal property.

INSTRUCTIONS

1. Complete Form BFS-RP-P-44 *Annual Report – Off-Base Military Housing Projects on Federal Property*.
 - Enter Parcel ID (tax map key number), project name, type of filing, site address, managing agency and contact information
 - Indicate whether the project is existing, new, or renovated
 - Describe specific use(s) of parcel and enter lease information
 - Enter specific information regarding insurable value, number and type of units, occupancy rates and project total land area
2. Attach all applicable supporting documents to completed form prior to submission for the initial filing:
 - Copies of currently in force lease agreements and government contracts/agreements
 - Architectural site and floor plans
 - Plot plan showing the location of building(s) and area(s) (in square feet), indicating their specific use, including all area(s) of land and building(s) that are used exclusively for military housing purposes, and describing any part of the property used for purposes other than providing off-base military housing
 - Copies of insurance documents showing the replacement cost values listed in each and every fire and peril insurance policy covering the subject property or any portion thereof, including, without limitation, all documents reflecting replacement cost estimates in connection therewith
3. Attach all applicable supporting documents to completed form prior to submission for a subsequent annual filing:
 - Copies of new currently in force lease agreements, amendments and government contracts/agreements that replace expiring leases or agreements
 - Architectural site and floor plans (for new construction and renovations only)
 - Plot plan showing the location of building(s) and area(s) (in square feet), indicating their specific use, including all area(s) of land and building(s) that are used exclusively for military housing purposes, and describing any use of the property that has changed since the last filing
 - Copies of insurance documents showing the replacement cost values listed in each and every fire and peril insurance policy covering the subject property or any portion thereof, including, without limitation, all documents reflecting replacement cost estimates in connection therewith
4. Deliver or mail via USPS the completed report with supporting documentation by September 1st to:

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813
Telephone: (808) 768-3799

OR

Real Property Assessment Division
1000 Uluohia Street #206
Kapolei, HI 96707
Telephone: (808) 768-3169

This form cannot be filed by facsimile transmission or via email. For a receipted copy, submit with a self-addressed, stamped envelope. Additional forms are available at the Real Property Assessment Division, Satellite City Halls, and the City and County of Honolulu's website at www.realpropertyhonolulu.com.

ORDINANCE

Sec. 8-10.18 Lessees of exempt real property.

- (a) When any real property which for any reason is exempt from taxation is leased to and used or occupied by a private person in connection with any business conducted for profit, such use or occupancy shall be assessed and taxed in the same amount and to the same extent as though the lessee were the owner of the property and as provided in subsection (b) of this section, provided, that:
 - (1) The foregoing shall not apply to the following:
 - (A) Federal property for which payments are made in lieu of taxes in amounts equivalent to taxes which might otherwise be lawfully assessed.
 - (B) Any property or portion thereof taxed under any other provision of this chapter to the extent and for the period so taxed.
 - (C) Federal property for which payment of certain contributions are made under Section 6-58.3, and which is leased to a private person, who under such lease is contractually obligated to develop, rehabilitate, maintain and operate a military housing project under the authority of the National Defense Authorization Act for Fiscal Year 1996, P.L. 104-106, Title XXVIII, Subtitle A – Military Housing Privatization Initiative (codified at 10 U.S.C. Sections 2871-2885), as amended, including all improvements thereon, provided such federal property does not use the county's refuse and road maintenance services, and routine police, fire and ambulance services, where "routine police, fire and ambulance services" do not include services provided by the county on such federal property (i) pursuant to agreements between the federal government and the county or the State of Hawaii, including without limitation, mutual aid agreements, or (ii) in accordance with policies or procedures developed by the county to coordinate the provision of such services as between the federal government and the county.
 - (2) The term "lease" means any lease for a term of one year or more, or which is renewable for such a period as to constitute a total term of one year or more. A lease having a stated term shall, if it otherwise comes within the meaning of the term "lease," be deemed a lease notwithstanding any right of revocation, cancellation or termination reserved therein or provided for thereby.
 - (3) The assessment of the use or occupancy shall be made in accordance with the highest and best use permitted under the terms and conditions of the lease.
- (b) The tax shall be assessed to and collected from such lessee as nearly as possible in the same manner and time as the tax assessed to owners of real property, except that the tax shall not become a lien against the property. In case the use or occupancy is in effect on October 1st preceding the tax year, the lessee shall be assessed for the entire year but adjustments of the tax so assessed shall be made in the event of the termination of the use or occupancy during the year so that the lessee is required to pay only so much of the tax as is proportionate to the portion of the tax year during which the use or occupancy is in effect, and the director is authorized to remit the tax due for the balance of the tax year. In case the use or occupancy commences after October 1st preceding the tax year, the lessee shall be assessed for only so much of the tax as is proportionate to the period that the use or occupancy bears to the tax year.
- (c) The assessment of the use or occupancy of real property made under this section shall not be included in the aggregate value of taxable realty for the purposes of Section 8-11.1 but the council, at the time that it is furnished with information as to the value of taxable real property, shall also be furnished with information as to the assessments made under this section, similarly determined but separately stated.
- (d) If a use or occupancy is in effect on October 1st preceding the tax year, the assessment shall be made and listed for that year and the notice of assessment shall be given to the taxpayer in the manner and at the time prescribed as provided for by this chapter, and when so given, the taxpayer, if said taxpayer deems oneself aggrieved, may appeal as provided for by this chapter, if a use or occupancy commences after October 1st preceding the tax year or if for any reason an assessment is omitted for any tax year, the assessment shall be made and listed and notice thereof shall be given, and an appeal may be taken therefrom in the manner and at the time prescribed in Section 8-3.4.

(Sec. 8-10.18, R.O. 1978 (1987 Supp. to 1983 Ed.); Am. Ord. 96-15, 04-38)