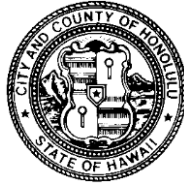


Parcel ID (Tax Map Key No.)



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

**ANNUAL CERTIFICATION OF COMPLIANCE AND CLAIM FOR CONTINUED EXEMPTION  
Qualifying Affordable Rental Housing Units within an Affordable Rental Housing Project  
(Section 8-10.36, Revised Ordinances of Honolulu 1990, as amended)**

This certification is for continued exemption from real property taxes. This form must be filed with the director of Budget and Fiscal Services annually by September 30<sup>th</sup>, preceding the year for which this exemption is claimed.

Owner in fee simple or authorized representative	
Name (Primary Contact Person)	Mailing Address
Telephone	Email
Authorized Representative (If applicable)	Mailing Address
Telephone	Email

Affordable Rental Housing Project Information

Affordable Rental Housing Project ("Project"): \_\_\_\_\_

Site Address: \_\_\_\_\_

Purchase Recordation Date: \_\_\_\_\_ LC-DOC-NO or CERT NO: \_\_\_\_\_

Declaration of Restrictive Covenant: Reference Number \_\_\_\_\_

Form BFS-RP-P67C *Annual Certification Affordable Rental Housing Project*: Reference Number \_\_\_\_\_

Building Permit Issue Date: \_\_\_\_\_ Certificate of Occupancy Issue Date/No.: \_\_\_\_\_

Total dwelling units within this affordable rental housing project: Quantity: \_\_\_\_\_

Affordable rental housing units qualifying for this exemption meet the following criteria: (1) units are located within an affordable rental housing project as defined by Chapter 42, Affordable Rental Housing, Revised Ordinances of Honolulu 1990, as amended (ROH); (2) units and Project are subject to an executed declaration of restrictive covenant as required by Chapter 42, ROH; (3) the units are rented for a period of at least 15 years, as follows: (a) to households earning 80% or below of the AMI; and (b) at or below the rental rate limits established by the United States Department of Housing and Urban development for households earning 80% of the AMI for the applicable household size.

Quantity: \_\_\_\_\_ Percentage of total dwelling units: \_\_\_\_\_

Dwelling units occupied by property owners/individuals related by blood, marriage, or adoption to the property owners:

Quantity: \_\_\_\_\_ Percentage of total dwelling units: \_\_\_\_\_

Is any portion of this project not for the exclusive use of the tenants of the affordable rental housing project?

Yes     No    If yes, how many square feet? Square feet \_\_\_\_\_

If there is commercial use on this parcel, state the Tax Map Key (Parcel ID): \_\_\_\_\_

NOTE: "Exemption period" means the ten-year period commencing upon the effective date of the initial claim for a real property tax exemption pursuant to Section 8-10.36, ROH, and ending June 30 of the last year of the ten-year period.

Exemption Period	Effective Date	Expiration Date



## **PURPOSE**

Form BFS-RP-P-67XA *Annual Certification of Compliance and Claim for Continued Exemption – Qualifying Affordable Rental Housing Units within an Affordable Rental Housing Project* is used to certify continued compliance with the Affordable Rental Housing provisions and claim for exemption from real property taxes during the existing exemption period pursuant to Section 8-10.36, Revised Ordinances of Honolulu 1990, as amended (ROH).

## **INFORMATION AND INSTRUCTIONS**

The 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 affordable housing units, or 3) subject to any other exemption from real property taxation.

### **Supporting documents to be filed with this claim**

Supporting documents may be required by the director of Budget and Fiscal Services and applicable ordinance that are necessary to determine exemption qualification.

### **Effective date of exemption**

Exemption from property taxes begins on the effect date of the initial claim form BFS-RP-P-67X *Claim for Exemption – Qualifying Affordable Rental Housing Units within an Affordable Rental Housing Project* provided that the form is filed within 60 days after the real property qualifies and is approved for the exemption, but in no event later than September 30th preceding the tax year for which the exemption is claimed.

### **Cancellation, Taxes and Penalties**

Cancellation, Taxes and Penalties, and Filing form BFS-RP-P-67XA *Annual Certification of Compliance and Claim for Continued Exemption - Qualifying Affordable Rental Housing Units within an Affordable Rental Housing Project* to re-establish exemption benefit during the exemption period defined in Section 8-10.36, ROH.

- 1) If the claim contains false or fraudulent information or the project fails to meet the requirements of applicable ordinances at any time during the exemption period, the exemption will be canceled retroactive to the date the exemption was first granted. The differences in the amount of taxes that were paid and those that would have been due but for the exemption allowed are payable and ten percent per annum from the respective dates that these payments would have been due.
- 2) If an owner fails to file an annual claim by September 30th during the exemption period, the Real Property Assessment Division will mail a reminder to the owner advising of cancellation. To avoid cancellation, the Real Property Assessment Division must receive a completed form BFS-RP-P-67XA *Annual Certification of Compliance and Claim for Continued Exemption - Qualifying Affordable Rental Housing Units within an Affordable Rental Housing Project* by November 15 and a payment of a \$500 penalty. Without appropriate claim filing and payment of penalty, the exemption will be canceled retroactive to the date the exemption was first granted. The differences in the amount of taxes that were paid and those that would have been due but for the exemption allowed are payable and ten percent per annum from the respective dates that these payments would have been due.
- 3) If ownership of any portion of the real property that qualifies for this exemption changes during the exemption period, the exemption will be canceled retroactive to the date the exemption was first granted. The differences in the amount of taxes that were paid and those that would have been due but for the exemption allowed are payable and ten percent per annum from the respective dates that these payments would have been due for the entire project (retained portion and ownership change portion) unless a new form BFS-RP-P-67X *Claim for Exemption – Affordable Housing Project with Qualifying Affordable Rental Housing Units* is filed within thirty (30) days of recording real property title change.

**Audit of records:** The director may, after 30 days' written notice, audit the records of the real property exempt from taxes. A taxpayer's refusal or failure to cooperate and produce all records requested by the director may result in cancellation of the exemption and subject the real property to taxes and penalties pursuant to Section 8-10.36, ROH.

This form is available at the Real Property Assessment Division ("RPAD") and the City and County of Honolulu's website at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com). This document cannot be filed by facsimile transmission or via email. Deliver in person or by mail to RPAD. For a receipted copy, submit with a self-address stamped envelope.

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

Real Property Assessment Division  
1000 Uluohia Street #206  
Kapolei, HI 96707

Disclaimer: 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.