

DEPARTMENT OF BUDGET AND FISCAL SERVICES  
**CITY AND COUNTY OF HONOLULU**

REAL PROPERTY ASSESSMENT DIVISION  
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December 1, 2021

**NOTICE OF FILING DEADLINE  
RENEWABLE ENERGY EXEMPTION FOR ASSESSMENT YEAR 2022-23**

Bill 39 (2021) CD2 amends provisions of Section 8-10.15, Revised Ordinances of Honolulu 1990, as amended (ROH). Amendments include a title change to "Exemption-Renewable energy" and an 80 percent exemption to the land value of qualifying areas in physical contact with renewable energy improvements. Interested taxpayers are directed to independently review Bill 39 (2021) CD2 for the prerequisites for applying for the exemption.

This bill provides a one-time exception to the September 30th filing deadline for the 2022-2023 tax year of ten calendar days after the date of the bill's enactment. If interested in applying for this exemption, you may download form BFS-RP-P-5D (Rev. 12/15/21) CLAIM FOR EXEMPTION - Renewable Energy in the FORMS tab of [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com). Complete the application and submit all required documentation before this filing deadline.

The enactment of Bill 39 (2021) CD2 will occur after the preparation of the 2022 Real Property Notice of Assessment (Original NOA). The Original NOA, which will be sent on or before December 15, 2021, will not reflect whether the application for exemption has been approved or disapproved.

A "Corrected" Notice of Assessment (Corrected NOA) will be issued soon after an application is approved and the exemption is granted. A taxpayer who disagrees with the Corrected NOA may appeal within 30 days of the date of the Corrected NOA.

If an application for exemption is disapproved, the Original NOA is the NOA of record. A taxpayer may file an appeal to the Original NOA up to the January 15, 2022 appeal deadline. Appeal information can be found in the APPEAL INFO tab of [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com) and the backpage of the NOA. Taxpayers with questions on exercising their right to appeal should consult with an attorney.

Please call Steven Takara at (808) 768-7901 with any questions you may have.