

# Review Your Annual Notice of Assessment

The City and County of Honolulu's Real Property Assessment Division sends a Notice of Assessment to property owners/taxpayers of each taxable parcel annually on or before December 15. The Notice of Assessment includes: current property class, assessed property value and any exemptions. (A sample Notice of Assessment is provided below.)

The Real Property Assessment Division encourages all owners/taxpayers to review their annual Notice of Assessment for each property they own and/or pay real property taxes on.

**If any owner/taxpayer who is aggrieved by an assessment may appeal to the board of review or the tax appeal court on or before January 15.** Appeal information can be found at <https://www.realpropertyhonolulu.com/appeals/general-information/>.

Each assessment is based on the status of the property as of October 1 preceding the tax year for which taxes are paid (the following year beginning July 1 through June 30).

Annual tax rates of each property classification are established by City Council in June preceding the tax year for which taxes are paid. See below for a sample of tax rates.

Important dates:

October 1	Assessment date (assessment based on the status of the property on this date)
<b>December 15</b>	<b>Notice of Assessment sent</b>
<b>January 15</b>	<b>Deadline to file appeal</b>
June	City Council establishes tax rates
July 20	First half of tax bill sent, due August 20
January 20	Second half of tax bill sent, due February 20

A sample calculation of real property taxes of a Residential classed property with a net taxable of \$708,000.

$$\begin{aligned} \$708,000 \times \$3.50 \text{ per } \$1,000 \text{ of net taxable} &= \$2,478.00 \text{ (annual)} \\ \text{The tax bill for each half would be } & \$1,239.00 \text{ } (\$2,478 / 2) \end{aligned}$$

Taxpayers/Property owners are also encouraged to review their property records, specifically the property class (residential, commercial, agricultural, etc.) and the property descriptions of the land and any building improvements. **Accuracy of these descriptions are important as these property characteristics are the basis for its annual Notice of Assessment.** For more information of the importance of reviewing your property records, click: <https://www.realpropertyhonolulu.com/media/1706/review-records.pdf>

Call our office at (808) 768-3799 or email us at [bfsrpmmailbox@honolulu.gov](mailto:bfsrpmmailbox@honolulu.gov) with any questions you may have.



**2020 REAL PROPERTY NOTICE OF ASSESSMENT**  
**CITY AND COUNTY OF HONOLULU**  
**REAL PROPERTY ASSESSMENT DIVISION**  
**TAX YEAR JULY 1, 2020 TO JUNE 30, 2021**  
[www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

190820740000

**THIS IS NOT A BILL**

X

Honolulu Office  
 842 Bethel St. Basement  
 Honolulu, Hawaii 96813

Kapolei Office  
 1000 Uluohia St. #206  
 Kapolei, Hawaii 96707

OSUP OFA P O  
 FGH A O POSU A TA  
 HONOLULU, HI 96819

APPEAL HOTLINE: (808)768-7000  
 December 16, 2019 and January 15, 2020  
 7:45 am to 4:30 pm

**TAX RATES ARE POSTED ON OUR WEBSITE IN JUNE 2020 AND TAX BILLS ARE SENT IN JULY 2020**

ASSESSMENT OF PROPERTY: This notice contains assessment information based on property records. Real property is assessed in accordance with Revised Ordinances of Honolulu 1990 ("ROH"). "Real property shall be assessed in its entirety to the owner..." ROH Sec. 8-6.3, "In its entirety" is interpreted as **fee simple** interest. "All real property shall be subject to a tax upon **100 percent** of its fair market value..." ROH Sec. 8-6.1.

PARCEL ID (Tax Map Key)	SITE ADDRESS		LAND AREA
1J4 0E1 0000	1GH A O POSU A JV		6079 SQ FT
FEE OWNER(S)	UNIQUE ID	LESSEE(S) / ASSIGNEE(S)	UNIQUE ID
OSUP OFA P O	19082074000000001		
EXEMPTION TYPE		EXEMPTION AMOUNT AND NAME OF CLAIMANT	
HOME EXEMPTION - REGULAR FEE		100000 for ALOHA, JANE	
2020 PROPERTY CLASS	2019 PROPERTY CLASS (IF DIFFERENT THAN 2020)		SPECIAL ASSESSMENT
RESIDENTIAL			
2019 PROPERTY VALUE	2019 EXEMPTION AMOUNT	2019 NET TAXABLE VALUE	
956,500	80,000	876,500	
2020 PROPERTY VALUE	2020 EXEMPTION AMOUNT	2020 NET TAXABLE VALUE	
979,500	100,000	879,500	

**APPEAL DEADLINE - JANUARY 15, 2020**

To dispute this assessment, file an appeal (form BFS-RP-P-51) to the Board of Review with a \$50.00 cost of deposit and evidence or supporting documentation. Refer to page 2 for more information.

Website  
QR code



**REAL PROPERTY TAX RATES In HAWAII**  
**FISCAL YEAR JULY 1, 2020 To JUNE 30, 2021**

County	Class	* Tax Rate Per \$1,000 Net Taxable Property
<b>HONOLULU</b>	1 Residential	\$ 3.50
	3 Commercial	12.40
	4 Industrial	12.40
	5 Agricultural	5.70
	6 Preservation	5.70
	7 Hotel and Resort	13.90
	9 Public Service	0.00
	0 Vacant Agricultural	8.50
	11 Residential A Tier 1	4.50
	Tier 2	10.50
	12 Bed and breakfast home	6.50