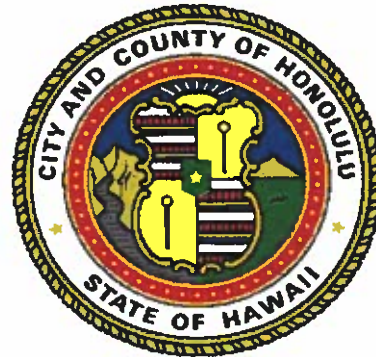


# City and County of Honolulu Department of Budget and Fiscal Services Real Property Assessment Division



January 10, 2023

DEPT. COM. 15  
BUD



## Presentation Topics

### Stuart Peterson – Real Property Appraiser VI – Group Supervisor

- Duties of the Real Property Assessment Division (RPAD)
- Organizations and Standards
- Mass Appraisal vs. Individual Appraisal
- Market Data Approach

### Rosalynn Bee – Real Property Technical Officer

- Information on our Website
- Available Records
- Importance of Reviewing your Property Records
- Importance of Reviewing your Notice of Assessment
- Board of Review Appeal Process



What does the Real Property Assessment Division (RPAD) do?

## Revised Ordinances of Honolulu ("ROH")

ROH Sec. 8-7.1 Valuation—Considerations in fixing.

(a) The director of budget and fiscal services shall cause the fair market value of all taxable real property to be determined and annually assessed by the market data and cost approaches to value using appropriate systematic methods suitable for mass valuation of real property for ad valorem taxation purposes, so selected and applied to obtain, as far as possible, uniform and equalized assessments throughout the county.



## Mass Appraisal vs. Individual Appraisal

### Mass appraisal:

- RPAD follows the ROH to apply Mass appraisal for taxation purposes
- Performed by municipalities
- Appraisal of groups of properties of a similar type in geographic areas
- Standardized Procedures & Statistical Testing
- Computer Assisted Mass Appraisal System (CAMA)
- Goal is for uniform and equalized assessments for ad valorem tax purposes

### Individual appraisals:

- Performed by private appraisers
- For single properties
- For purchasing, refinancing, or estate planning



## Organizations and Standards

### **International Association of Assessing Officers ("IAAO")**

- Sets the standards for mass appraisal
- Provide education and training for the assessment the industry

### **Uniform Standards of Professional Appraisal Practice ("USPAP")**

- The generally accepted standards for professional appraisal practice in the United States
- Their purpose is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers.
- RPAD not bound by USPAP, but it follows the parts that apply to mass appraisal.



# Market Data Approach

## Market Data Approach:

- The process of deriving a value indication for the subject property by comparing similar properties that have recently sold with the property being appraised
- Identifying appropriate units of comparison
- Making adjustments to the sale prices of the comparable properties based on relevant, market-derived elements of comparison.



## Market Modeling

RPAD's CAMA system, iasWorld®, is provided by Tyler Technologies, a third party vendor widely used throughout the United States and Canada, with over 80 years of mass appraisal experience.

"Market modeling", is the process RPAD uses through iasWorld® in its market data approach.



04-JAN-23  
11:06 PM

- COMPARABLE SALES ANALYSIS REPORT FOR TAX YEAR - 2021 -  
CITY AND COUNTY OF HONOLULU

PAGE:  
MX127

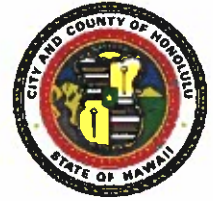
	SUBJECT PARCEL	COMPARABLE-1	COMPARABLE-2	COMPARABLE-3	COMPARABLE-4	COMPARABLE-5
Parcel ID	870401100000	870410640000	870100220001	870410360000	870401100000	870100220000
Card						
	ST 118 KULAKA PL	ST 322 KULAHANA ST	ST 1038 KAHINELOLA ST	ST 436 KULAKA ST	ST 154 KULAHANA PL	ST 1958 KULAKA ST
Address	382	382	382	382	382	382
City/County	3807	3807	3807	3807	3807	3807
Grade	3807	3807	3807	3807	3807	3807
Neighborhood	8755-1	8755-1	8755-1	8755-1	8755-1	8755-1
Land Area (SF)	3998	3998	3928	4007	3948	3928
SWELLING DESIGNATION						
Roof	1-COMPOSITION	1-COMPOSITION	1-COMPOSITION	1-COMPOSITION	1-COMPOSITION	1-COMPOSITION
Exterior	4-MASONITE	4-MASONITE	4-OTHER	4-MASONITE	4-MASONITE	4-OTHER
Frame	3-DOUBLE WALL	3-DOUBLE WALL	3-DOUBLE WALL	3-DOUBLE WALL	3-DOUBLE WALL	3-DOUBLE WALL
Year Built/Ref	1993/	1993/	2005/	1993/	1994/2005	2005/
Condition Rating	4-	4-	4-	4-	4-	4-
AV-AVERAGE	AV-AVERAGE	AV-AVERAGE	AV-AVERAGE	FR-FAIR	AV-AVERAGE	AV-AVERAGE
Bedrooms	3	3	3	3	3	3
Bathrooms	2	2	2	2	2	2
Pool	1	1	1	1	1	1
Garage Area	1130	1137	1234	1130	1355	1234
Screened	1-NONE	1-NONE	1-NONE	1-NONE	1-NONE	1-NONE
Lot Front Area	0	0	0	0	0	0
Lot Depth Area	104	104	23	104	20	28
Garage Area	451	451	224	451	507	224
Screened Area	0	0	0	0	0	0
Deck Area	0	0	0	0	0	0
Pool Area	0	0	0	0	0	0
Other Pool	0	0	0	0	0	0
Other Pool	0	0	0	0	0	0
SWELLING DESIGNATION						
Land Area	440700	443700	439400	446700	442900	439400

VALUATION

Sale Date		25-APR-2022	23-JUN-2022	15-SEP-2021	07-MAY-2022	14-JUN-2022
Sale Price	0	705000	625000	535000	720000	550000
Market Est	613,200	607,820	627,590	553,760	680,350	631,590
Adj Price		710,380	610,610	594,420	652,850	531,610
Weighted Est	620,410					
Comparability		25	55	55	57	59
Market Value	614,700					



# Valuation Section from Comparable Sales Analysis Report



SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
---------	--------	--------	--------	--------	--------

## VALUATION

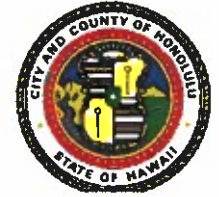
Sale Date		25-Apr-22	23-Jun-22	15-Sep-21	7-May-22	14-Jun-22
Sale Price	-	705,000	625,000	535,000	720,000	550,000
Market Est	613,200	607,820	627,590	553,780	680,350	631,590
Adj Price		710,380	610,610	594,420	652,850	531,610
Weighted Est	620,410					
Comparability		25	55	55	57	59
Market Value	614,700					



## Example Calculation of Market Estimate

VARIABLE	COEFFICIENT		DESCRIPTION		CONTRIBUTION
Bedrooms	\$5,000/bedroom	X	3 bedrooms	=	\$15,000
Living Area	\$100/square foot	X	2,000 sf	=	\$200,000
Garage Area	\$50/square foot	X	400 sf	=	\$20,000

# Valuation Section from Comparable Sales Analysis Report



	SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
<u>VALUATION</u>						
Sale Date		25-Apr-22	23-Jun-22	15-Sep-21	7-May-22	14-Jun-22
Sale Price	-	705,000	625,000	535,000	720,000	550,000
Market Est	613,200	607,820	627,590	553,780	680,350	631,590
Adj Price		710,380	610,610	594,420	652,850	531,610
Weighted Est	620,410					
Comparability		25	55	55	57	59
Market Value	614,700					
Difference in Market Estimate between Subject and Comps						



## Calculation of Market Value

<b>Comp 5 Adjusted Sale Price</b>	<del>531,610</del>	Eliminate lowest two
<b>Comp 3 Adjusted Sale Price</b>	<del>594,420</del>	
<b>Comp 2 Adjusted Sale Price</b>	610,610	Average these three values
<b>Subject Mkt Estimate</b>	613,200	
<b>Weighted Estimate</b>	620,410	
<b>Comp 4 Adjusted Sale Price</b>	<del>652,850</del>	Eliminate highest two
<b>Comp 1 Adjusted Sale Price</b>	<del>710,380</del>	



**DEPARTMENT OF BUDGET AND FISCAL SERVICES  
REAL PROPERTY ASSESSMENT DIVISION**

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----->Deadline to File an Appeal is January 15<-----  
Call 808-768-7000 for Questions



#### RESIDENTIAL VALUATION PROCESS VIDEO

A brief informational video of our Residential  
Market Modeling Process



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(TMK), or map.



#### CHANGE MAILING ADDRESS

Moving? Update your current mailing address



#### REMOVE AN EXEMPTION

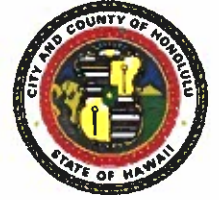
Remove an exemption from your property.



#### CHANGE C/O ADDRESS

Update the "care of" address or location for a  
property.

# Assessment Information and Appeal Process



- Information on our Website
- Available Records
- Review your Property Records
- Review your Notice of Assessment
- Board of Review Appeal Process



City and County of  
**HONOLULU**

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## Parcel Information

Parcel Number	170380280001
Location Address	525 N JUDD ST
Project Name	525 N JUDD STREET
Legal Information	
Property Class	RESIDENTIAL
Land Area (approximate sq ft)	2,021
Land Area (acres)	0.0464

[Plat Map PDF](#)

[GIS Parcel Map](#)

Email us at [bfsrpr@mailbox.honolulu.gov](mailto:bfsrpr@mailbox.honolulu.gov) regarding Supplemental F

## Owner Information

## Assessment Information

		Columns ▼				
Assessment Year	Property Class	Assessed Land Value	Dedicated Use Value	Total Property Assessed Value	Total Property Exemption	Total Net Taxable Value
2023	RESIDENTIAL	\$684,600	\$0	\$891,200	\$140,000	\$751,200



## Land Information

Land Classification  
RESIDENTIAL

Square Footage  
5,474

Acreage  
0.1257

Agricultural Use Indicator

Columns

[Department of Planning and Permitting \(DPP\)](#)

## Residential Improvement Information

Building Number 1  
Occupancy SINGLE-FAMILY  
Framing SINGLE WALL/DBL BOARD  
Year Built 1939  
Eff Year Built 1939

Living Area 2,443  
Bedrooms 4  
Full Bath 2  
Half Bath 0

## Residential Additions

Card	Line	Lower
1	0	
1	1	FINISHED BASEMENT LIVING AREA
1	2	

First	Second	Third
OPEN CARPORT BIT/CONC FLOOR		

Columns

Area  
1,522  
921  
380

## Sketches





## Permit Information

Date	Permit Number	Reason	Permit Amount
2/20/2013	717006	ELECTRICAL	\$2,850
1/3/2013	713638	ELECTRICAL	\$23,844

[Department of Planning and Permitting \(DPP\)](#)

## Sales Information

Sale Date	Sale Amount	Instrument #	Instrument Type	Instrument Description	Valid Sale	Date of Recording	Land Court Document Number	Cert #	Book/Page
06/22/2020	\$1,325,000	A74850080	FEE CONVEYANCE	Deed	Valid	06/29/2020			
06/19/2012	\$955,000				Valid				
06/14/2012	\$955,000	A-45530439	FEE CONVEYANCE	Deed		06/19/2012			
11/11/2009		2009-177343	FEE CONVEYANCE	Quitclaim deed		11/18/2009			
06/15/2009		2009-094915	FEE CONVEYANCE	Deed		06/22/2009			

## Recent Sales in Area

Sale date range:

From: 01/05/2020 To: 06/30/2022

Sales by Neighborhood

1500

Feet

Sales by Distance



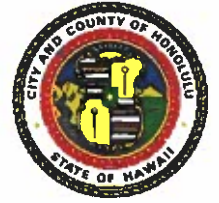
## Sales Results

107 Results

Columns ▼

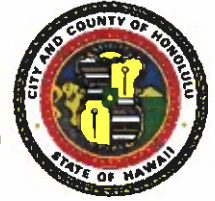
Parcel ID ⬆	Address ⬆	Sale Date ⬆	Sale Price ⬆	Sale Valid ⬆	Acres ⬆	Parcel Class ⬆	Square Ft ⬆
<a href="#">290640440000</a>	3738 KUMULANI PL	2/13/2021	\$1,950,000	Valid	0.19	RESIDENTIAL	2240
<a href="#">290640390000</a>	3770 KUMULANI PL	6/21/2021 6/8/2021 1/13/2021	\$1,508,000 \$1,508,000 \$0	Valid	0.17	RESIDENTIAL A RESIDENTIAL A RESIDENTIAL A	2207
<a href="#">290640270000</a>	3755 KUMULANI PL	11/27/2021	\$1,550,000	Valid	0.17	RESIDENTIAL	2211
<a href="#">290630310000</a>	3449 KEAHI PL	7/13/2021	\$1,450,000	Valid	0.17	RESIDENTIAL	2258
<a href="#">290630250000</a>	3504 KUMU ST	1/22/2022 12/27/2021	\$1,700,000 \$1,700,000	Valid	0.16	RESIDENTIAL RESIDENTIAL	2208
<a href="#">290630120000</a>	3581 KUMU PL	3/22/2022 3/16/2022	\$1,600,000 \$1,600,000	Valid	0.17	RESIDENTIAL RESIDENTIAL	2666
<a href="#">290630020000</a>	3609 KUMULANI ST	9/27/2021	\$1,500,000	Valid	0.18	RESIDENTIAL	2680
<a href="#">290620890000</a>	3536 KUMUWAI PL	5/4/2021 4/30/2021	\$1,450,000 \$0	Valid	0.17	RESIDENTIAL RESIDENTIAL	2896

# Available Records



- Property Records
- Comparable Sales Analysis
- Base Lot Land Analysis

# Importance of Reviewing Your Property Records



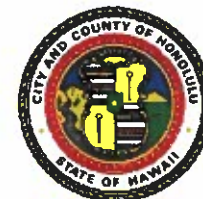
- Property record information is available on our website.
- Accuracy of these descriptions are important as these property characteristics are the basis for its annual Notice of Assessment, including the net taxable value.
- The amount of the net taxable value and tax rate of the property class are used to calculate the annual tax bill.

Report any property record discrepancies

# Importance of Reviewing your Notice of Assessment



## 2023 REAL PROPERTY NOTICE OF ASSESSMENT CITY AND COUNTY OF HONOLULU REAL PROPERTY ASSESSMENT DIVISION TAX YEAR JULY 1, 2023 TO JUNE 30, 2024 [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)



Honolulu Office  
842 Bethel St. Basement  
Honolulu, Hawaii 96813

Kapolei Office  
1000 Ulukouia St. #208  
Kapolei, Hawaii 96707

APPEAL HOTLINE (808) 768-7000  
Only available from December 15, 2022 through  
January 13, 2023, from 7:45 am to 4:30 pm.

**TAX RATES ARE POSTED ON OUR WEBSITE IN JUNE 2023 AND TAX BILLS ARE SENT IN JULY 2023**

<b>PARCEL ID</b> (Tax Map Key)	<b>SITE ADDRESS</b>		<b>LAND AREA</b>
870401630000			
<b>FEE OWNER(S)</b>	<b>UNIQUE ID</b>	<b>LESSEE(S) / ASSIGNEE(S)</b>	<b>UNIQUE ID</b>
<b>EXEMPTION TYPE</b>		<b>EXEMPTION AMOUNT AND NAME OF CLAIMANT</b>	
<b>2023 PROPERTY CLASS</b>	<b>2022 PROPERTY CLASS (IF DIFFERENT THAN 2023)</b>	<b>SPECIAL ASSESSMENT</b>	
<b>RESIDENTIAL A</b>	<b>RESIDENTIAL</b>		
<b>THE PROPERTY CLASS HAS CHANGED. CALL APPEAL HOTLINE FOR MORE INFORMATION</b>			
<b>2022 PROPERTY VALUE</b>	<b>2022 EXEMPTION AMOUNT</b>	<b>2022 NET TAXABLE VALUE</b>	
<b>2023 PROPERTY VALUE</b>	<b>2023 EXEMPTION AMOUNT</b>	<b>2023 NET TAXABLE VALUE</b>	
\$1,094,000	\$0	\$1,094,000	





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IMPORTANCE OF REVIEWING YOUR NOTICE OF ASSESSMENT

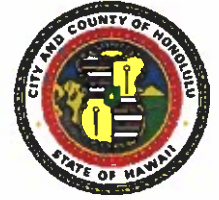
[DOWNLOAD PDF](#)



IMPORTANCE OF REVIEWING YOUR PROPERTY RECORD

[DOWNLOAD PDF](#)

# Options to Appeal



The taxpayer has the option to appeal to the Board of Review of the City and County of Honolulu or to Tax Appeal Court of the State of Hawaii.

## 2023 JANUARY

[www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

842 Bethel Street, Honolulu or 1000 Uluohia Street, 206, Kapolei

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10 <b>TODAY</b>	11	12	13 <b>Walk-in to our office by 4:30pm</b>	14 <b>USPS postmark</b>
15 <b>online by 11:59pm</b>	16	17	18	19	20	21

# Notice of RPA Appeal to the BOR



## NOTICE OF REAL PROPERTY ASSESSMENT APPEAL TO THE BOARD OF REVIEW THE CITY AND COUNTY OF HONOLULU TAX YEAR 2023-2024

A \$50.00 DEPOSIT MUST BE INCLUDED WITH EACH APPEAL  
PLEASE READ INSTRUCTIONS ON PAGE 2

**IMPORTANT:** Timely payment of your real property taxes during the appeal process is necessary to avoid applicable penalties and interest of any delinquent taxes owed.

\* Required fields for appeal to be processed

*above for official use*

Parcel ID (Tax Map Key) * - As shown on the assessment notice		Property Classification * - As shown on the assessment notice		
Name of Property Owner or Taxpayer *		Site Address		
Mailing Address *	City *	State *	Zip Code *	Country *
Name of Representative or Person of Contractual Obligation and Title		Phone Number		Email Address

Owner/taxpayer opinion of fee simple market value is: \$ \_\_\_\_\_ (Required for grounds 1, 2 and/or 4)

**GROUND OF APPEAL:** This appeal is subject to dismissal if one or more of the grounds of appeal have NOT been selected.  
Please read item 5 on page 2 for instructions on grounds of appeal.

- ☐ (1) **ASSESSMENT OF THE PROPERTY EXCEEDS BY MORE THAN 10% the market value of the property.**
- ☐ (2) **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.  
The classification of the property should be: \_\_\_\_\_
- ☐ (3) **DENIAL OF AN EXEMPTION** to which the taxpayer is entitled and for which such person has qualified.  
Exemption Type: \_\_\_\_\_ Exemption Amount: \$ \_\_\_\_\_
- ☐ (4) **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).

\_\_\_\_\_  
Signature (required to process this appeal)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

# Grounds to Appeal



## Notice of Assessment



2023 REAL PROPERTY NOTICE OF ASSESSMENT  
CITY AND COUNTY OF HONOLULU  
REAL PROPERTY ASSESSMENT DIVISION  
TAX YEAR JULY 1, 2023 TO JUNE 30, 2024  
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FEE OWNER(S)	UNIQUE ID	LESSEE(S) / ASSIGNEE(S)	UNIQUE ID
EXEMPTION TYPE		EXEMPTION AMOUNT AND NAME OF CLAIMANT	
2023 PROPERTY CLASS <b>RESIDENTIAL A</b>	2022 PROPERTY CLASS (if different than 2023) <b>RESIDENTIAL</b>	SPECIAL ASSESSMENT	
<b>THE PROPERTY CLASS HAS CHANGED. CALL APPEAL HOTLINE FOR MORE INFORMATION</b>			
2023 PROPERTY VALUE	2022 EXEMPTION AMOUNT	2022 NET TAXABLE VALUE	
2023 PROPERTY VALUE	2023 EXEMPTION AMOUNT	2023 NET TAXABLE VALUE	
<b>\$1,094,000</b>	<b>\$0</b>	<b>\$1,094,000</b>	

BFS-RP-A-015-2.1 (11/15/2022)

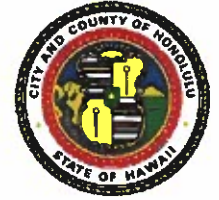
Page 1 of 2

Office Phone: (808) 768-3799

## Grounds To Appeal

- Grounds of Appeal: This appeal is subject to dismissal if one or more of the grounds of appeal have NOT been selected.
- (1) Assessment of the property exceeds by more than 10% the market value of the property.
- (2) 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. The **classification** of the property should be: \_\_\_\_\_
- (3) Denial of an **exemption** to which the taxpayer is entitled and for which such person has qualified. Exemption Type: \_\_\_\_\_ Exemption Amount: \$ \_\_\_\_\_
- (4) 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 grounds of illegality of the methods used, mentioned in clause (2).
- If only Ground 4 is selected, ROH 8-12.9 (c) states the Board of Review (BOR) does not have the power to determine any issues regarding constitutional or federal laws.
- Owner/taxpayer opinion of fee simple market value is: \$ \_\_\_\_\_ (Required for grounds 1,2,and/or 4)

# Board of Review Appeal Process



The taxpayer is encouraged to call the RPAD hotline 808-768-7000 to address any questions.



If the taxpayer still feels aggrieved, they may file an appeal with a \$50 deposit by January 15.



A Hearing Notice is sent to the appellant via certified mail within 30 days of the hearing date.



Through communications between parties, settlements may occur prior to a BOR hearing.



The BOR hears the case and its decision is mailed to the appellant.

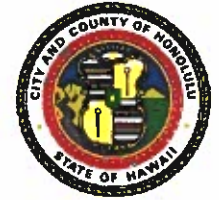


The appellant has the option to appeal to the Tax Appeal Court within 30 days of the dated decision.



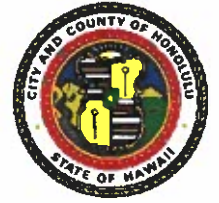
Payment of taxes due are required to avoid penalties and interest while the appeal is pending.

# Summary



- Valuations
  - Revised Ordinances of Honolulu
  - 100% fair market value
  - The valuation process has not changed
  - Market sales are validated in our assessment program
  - Residential Market Modeling Video
- Review Notice of Assessment
  - Uniform and equalized assessments of 303,000 plus taxable parcels
- Review Property Record for Discrepancies
  - Property characteristics are the basis for assessment values
  - Our Website information
- Appeal Period
  - Beginning December 15 - Ending January 15
  - Appeal Hotline available now at 808-768-7000
  - Staff available at Kapolei and Honolulu office
- Public Outreach-Community Events

# Mahalo



We are available for questions