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**TAX BOARD OF REVIEW FOR THE COUNTY OF HAWAI'I
 TAXPAYER'S NOTICE OF APPEAL
 ON REAL PROPERTY ASSESSMENT**

*"The costs to be deposited by the taxpayer on appeal to the board of review shall be \$50.00 for each property tax appeal"
 Chapter 19, Article 12 Section 19-100*

Notice is hereby given that the listed tax payer has filed an appeal against the January 1, 20__ assessment for the property listed on this notice.

PROPERTY CLASS _____
LAND AREA: _____

- This appeal is filed against:
- Land Value
 - Building Value
 - Exemption
 - Property Class
 - Other explain below in remarks

PRINT: TAXPAYER'S/APPELLANT'S NAME

MAILING ADDRESS

REQUIRED INFORMATION-TAXPAYER'S OPINION

Land Value	
Building Value	
Exemption	
Property Class	

Grounds of appeal to the assessment (Section 19-93) are as follows:

- The assessed value of the property exceeds by more than 20 percent the ratio of assessment to market value.
- There is lack of uniformity or inequality resulting from the use of illegal assessment methods or an error in the application of the methods.
- Denial of an exemption to which you are entitled and for which all requirements are met.
- The assessment methods used were illegal or unconstitutional.

REMARKS: _____

TAXPAYER/APPELLANT SIGNATURE **DATE** **DAY TELEPHONE NO.**

FOR TAX OFFICE USE ONLY		
_____ <i>For RP TAX ADMINISTRATOR</i>	_____ DATE	
INPUT: _____	INITIALS: _____	CASE NO. _____

Mail or deliver in person to:
County of Hawai'i
Department of Finance
Real Property Tax Office (East Hawai'i)
101 Pauahi Street, Suite 4
Hilo, HI 96720-4224
Phone: Appraisers (808) 961-8354
Or
County of Hawai'i
Department of Finance
Real Property Tax Office (West Hawai'i)
74-5044 Ane Keohokalole Hwy.
Bldg. D, 2nd Flr.
Kailua Kona, HI 96740
Phone: Appraisers (808) 323-4881

Instructions for Filing a Real Property Appeal with the Board of Review.

1. Complete RP Form 19-91 for each appeal. A SEPARATE APPEAL MUST BE FILED FOR EACH GENERAL LAND CLASS OF A MULTIPLE CLASS PROPERTY.
2. Taxpayer must enter:
 - a. taxpayer's opinion of value for land or building or exemption or all.
 - b. taxpayer's grounds for objections to the assessment value (s).
3. Taxpayer must remit a deposit of \$50.00 with each appeal.
 - a. write check payable to Director of Finance (include the parcel ID number on the check)
 - b. do not send cash.
4. To be properly filed, the appeal must be received on or before **APRIL 9**.
 - a. by 4:30 p.m. at the real property tax office.
 - b. postmarked by midnight if by mail.
5. If the appeal is against an Amended Notice of Property Assessment, the appeal must be filed within **30 days** from the date of the Amended Notice.
 - a. by 4:30 p.m. at the real property tax office.
 - b. postmarked by midnight if by mail.
6. Enclose any pertinent data with your appeal form if it is available.