

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/Appellant must complete the following information:
 - a. Tax Map Key or Parcel ID.
 - b. Full Name (Last, First M.).
 - c. Mailing Address.
 - d. Telephone Number (Business, Cell, or Home).
 - e. Email Address.
3. Taxpayer/Appellant must complete Sections 1-6:
 1. Complete the assessment date for which the appeal is being filed by entering the last two digits of the year.
 2. Select the general land class for the property being appealed (select only one option). *A separate appeal must be filed for each general land class of a multiple class property.*
 3. Enter the land area of the parcel for which the appeal is being filed.
 4. Indicate what the appeal is being filed against (select one or more options).
 5. Complete the Taxpayer's Opinion of Value for Land, Building, Exemption, and/or Property Class.
 6. Indicate the grounds of the appeal to the assessment (select one or more options).
4. Taxpayer/Appellant must remit a deposit of \$50 for each appeal.
 - a. Write a check payable to the 'Director of Finance' (include the parcel number on the check).
 - b. Do not send cash. Cash deposits must be remitted in person at Real Property Tax Division Offices.
5. To be properly filed, the appeal must be received or postmarked **on or before April 9**. (Deadline is extended to next business day if it falls on a weekend or holiday).
 - a. Notice of appeal must be received no later than 4:30pm at Real Property Tax Division Offices or postmarked by midnight if submitted via mail.
 - b. Deliver or mail the notice of appeal with supporting documentation (if available) to:

Real Property Tax Division Aupuni Center 101 Pauahi Street, Suite No. 4 Hilo, HI 96720 Telephone: (808) 961-8201	Real Property Tax Division West Hawai'i Civic Center 74-5044 Ane Keohokalole Hwy Bldg. D 2nd Flr. Kailua-Kona, HI 96740 Telephone: (808) 323-4880
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6. 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.
7. Claim forms are available at the Real Property Tax Division Hilo Office, Kona Office, or the website at: www.hawaiipropertytax.com.