



**TAX BOARD OF REVIEW  
COUNTY OF HAWAI'I**

TAX MAP KEY/PARCEL ID					
ISLE	ZONE	SEC	PLAT	PAR	CPR

Aupuni Center • 101 Pauahi Street • Suite No. 4 • Hilo, Hawai'i 96720 • Fax (808) 961-8415  
Appraisers (808) 961-8354 • Clerical (808) 961-8201 • Collections (808) 961-8282  
West Hawai'i Civic Center • 74-5044 Ane Keohokalole Hwy. • Bldg. D, 2nd Flr. • Kailua Kona, Hawai'i 96740  
Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

# NOTICE OF APPEAL ON REAL PROPERTY ASSESSMENT

TAXPAYER/APPELLANT'S NAME (LAST, FIRST M.):	
MAILING ADDRESS:	
CITY, STATE ZIP CODE:	
TELEPHONE: BUS:	HOME:
CELL:	E-MAIL:

***APPEAL DEPOSIT: \$50.00 (Hawaii County Code - Chapter 19, Article 12, Section 19-100)***

- NOTICE IS HEREBY GIVEN THAT THE LISTED APPELLANT HAS FILED AN APPEAL AGAINST THE **JANUARY 1, 20**\_\_\_\_ ASSESSMENT FOR THE PROPERTY LISTED ON THIS NOTICE.
- PROPERTY CLASS:
- LAND AREA: \_\_\_\_\_ ACRES SQFT
- THIS APPEAL IS FILED AGAINST:

LAND VALUE	BUILDING VALUE	EXEMPTION
PROPERTY CLASS	OTHER (EXPLAIN BELOW IN REMARKS)	
- TAXPAYER/APPELLANT'S OPINION OF VALUE:

ASSESSED LAND VALUE:	PROPERTY CLASS:
ASSESSED BUILDING VALUE:	
EXEMPTION AMOUNT:	

6. 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: \_\_\_\_\_  
\_\_\_\_\_

***THIS IS AN AUTHORIZATION TO ALLOW INSPECTION OF THE PROPERTY BY REAL PROPERTY TAX DIVISION PERSONNEL.***

TAXPAYER/APPELLANT'S SIGNATURE	PRINT NAME	DATE
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FOR DEPARTMENT USE ONLY		
U.S. POSTMARK	OTC	DATE
FOR REAL PROPERTY TAX ADMINISTRATOR		DATE
APPEAL ON AMEND NTC DATED: _____		
CASE #:	INPUT:	DATE:

## **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:

<b>Real Property Tax Division</b> <b>Aupuni Center</b> <b>101 Pauahi Street, Suite No. 4</b> <b>Hilo, HI 96720</b> <b>Telephone: (808) 961-8201</b>	<b>Real Property Tax Division</b> <b>West Hawai'i Civic Center</b> <b>74-5044 Ane Keohokalole Hwy Bldg. D 2nd Flr.</b> <b>Kailua-Kona, HI 96740</b> <b>Telephone: (808) 323-4880</b>
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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](http://www.hawaiipropertytax.com).