



County of Hawai'i

DEPARTMENT OF FINANCE - REAL PROPERTY TAX

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UNDERSTANDING POSTMARKS

General rule: timely mailing is treated as timely filing and paying. Any report, claim, tax return, statement, or other document required or authorized to be filed with or any payment made to the County that is transmitted through the United States mail, shall be deemed filed and received by the County on the postmarked date stamped upon the envelope or other appropriate wrapper containing it. Independent mail delivery (FedEx, UPS, etc.) is not postmarked, but accepted. In this case, the shipping date will be used to determine the date mailed.

If a form or payment is received after the delinquency date, with no postmark, it will be considered late, and penalties will be imposed in accordance with County Law.

Postmarks are imprints on letters, flats, and parcels that show the name of the United States Postal Service (USPS) office that accepted custody of the mail, along with the state, the zip code, and the date of mailing. The postmark is generally applied, either by machine or by hand, with cancellation bars to indicate that the postage cannot be reused.

Taxpayers who send their forms, documents or payments by mail are cautioned that the USPS only postmarks certain mail depending on the type of postage used, and may not postmark mail on the same day deposited by a taxpayer. **If you are waiting until just before the due date, we recommend that you personally witness the postmark being place on your envelope by the postal clerk.** Please send your mail in early enough to account for unforeseen delays in mail handling.

Postage that is Postmarked (See Example A)

- **Standard Postage:** Stamps purchased and affixed to the envelope as evidence of payment for postage. Stamped envelopes are generally postmarked at the USPS processing center on the day that they are delivered from the post office they originated from. For example, in Hawai'i the USPS processing center is located in Honolulu, Oahu. Mail arriving from the neighboring islands to Honolulu are typically postmarked the following day. *See attached Example B.*
- **Postage Validated Imprint (PVI) Label:** The PVI is postage which is purchased from a USPS retail counter or window and applied on the envelope by the postal clerk. The envelope is retained in USPS custody and is not handed back to the customer. The date printed on the PVI label is the date of mailing.

Postage that is NOT Postmarked (See Example C)

If you use these types of postage, the USPS will **NOT** postmark your mail.

- **Metered Postage:** Mail on which postage is printed directly on an envelope or label by a postage machine licensed by the USPS. Many private companies use these types of postage machines.
- **Pre-Canceled Postage:** Stamps sold through a private vendor, such as stamps.com®.
- **Automated Postal Center (APC) Postage:** can be purchased at self-service kiosks, which are located in Post Office lobbies and have 24 hour a day access. All APC stamps and shipping labels are printed and dispensed at these kiosks. APC stamps can be mailed at any time, so the date does not necessarily reflect the date they were actually mailed.
- **Permit Imprint Postage:** Pre-sorted mail used by bill pay services, such as online home banking.

Other Postage Options

The USPS has other postage options that can help track and verify that payments are received in our office on time. These services include:

- Priority Mail
- Express Mail
- Certificates of Mailing
- Certified Mail
- USPS Tracking
- Signature Mail
- Delivery Confirmation
- Return Receipt
- Restricted Delivery

NOTE: The sender pays the cost of these optional services. Please visit the United States Postal Service website for information on tracking what you send by mail.

EXAMPLE A

POSTAGE THAT IS POSTMARKED

Standard Postage Stamps:



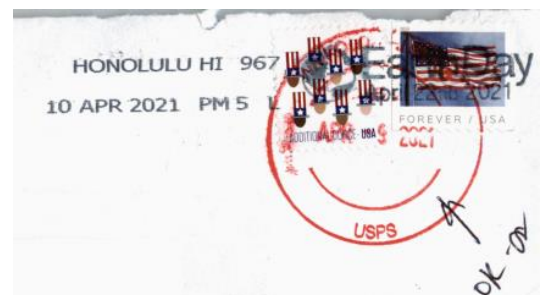
Postage Validated Imprint (PVI) Label:



EXAMPLE B

MAIL FROM ORIGINATING POST OFFICE TO PROCESSING CENTER POST OFFICE

In this example, the due date for this filing was April 9, 2021. Because the taxpayer did not want to be delinquent, they had their envelope postmarked by the postal clerk on the due date. The envelope was then sent to the main processing center and postmarked again when it arrived, April 10th. If the taxpayer did not have the postal clerk postmark his envelope on the due date, it would have been considered delinquent because the only postmarked date would have been the April 10th date which is past the deadline.



Another example of originating post office postmark and processing/distributing post office postmark.

EXAMPLE C

POSTAGE THAT IS NOT POSTMARKED

Metered Postage:



Pre-canceled Postage:



Automated Postal Center (APC) Stamps:

