



COUNTY OF HAWAII  
Real Property Tax Division

CHANGE IN TAX CLASSIFICATION

A review of Real Property Tax Division records has identified a tax class change is necessary for agriculturally zoned properties less than 1 Acre in Hawaii County. These properties will see a change to their tax classification from Agricultural to Residential for tax year 2019. This is consistent with State law which permits single-family residential use on properties less than 1 Acre and reflects the highest and best use of the property as residential.

This change is for tax purposes only and does not affect the zoning and permissible uses of the property under State and County law.

This change will impact the tax rate that is used to calculate the taxes levied on July 1, 2019. Although subject to change, the current Agricultural tax rate is \$9.35 and the current Residential tax rate is \$11.10.

A courtesy notification was issued on February 22, 2019 to property owners that may anticipate a change in the taxes levied on July 1, 2019. All other properties are not expected to see a change due to the following circumstances: they are at a minimum tax, in an agricultural use program, in the Affordable Rental Program, or are receiving the Homeowners tax class benefit.

Assessment notices issued on or before March 15, 2019 will reflect this change. If you do not agree with this change, you may file an appeal against the tax classification no later than April 9, 2019. However, prior to filing an appeal, you are encouraged to visit or call either of the Real Property Tax Division Offices at:

**Hilo Office**

Aupuni Center  
101 Pauahi Street, Suite 4  
Hilo, HI 96720

Clerical: Tel. (808) 961-8201  
Appraisal: Tel. (808) 961-8354

**Kona Office**

West Hawaii Civic Center  
74-5044 Ane Keohokalole Highway  
Building D, 2<sup>nd</sup> Floor  
Kailua-Kona, HI 96740

Clerical: Tel. (808) 323-4880  
Appraisal: Tel. (808) 323-4881