

INSTRUCTIONS FOR FILING A REAL PROPERTY TAX APPEAL
WITH THE TAX BOARD OF REVIEW

Prior to filing an appeal, you are encouraged to contact the Real Property Tax Division office nearest to the location of your parcel to discuss any issues or questions you may have. In many cases, staff may be able to resolve the matter, avoiding the appeal process.

A SEPARATE APPEAL MUST BE FILED FOR EACH YEAR AND EACH GENERAL LAND CLASS OF A MULTIPLE CLASS PROPERTY. With each appeal form filed, the non-refundable deposit of \$50 must be enclosed (Hawai'i County Code - Chapter 19, Article 12, Section 19-100). Checks can be made payable to the **DIRECTOR OF FINANCE**. If you are filing multiple appeals, you can include the non-refundable deposit for each appeal on a single check.

To file an appeal, you must complete the Notice of Appeal on Real Property Assessment form (RP Form 19-91) and it must be received or postmarked **on or before April 9**. 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. (Deadline is extended to next business day if it falls on a weekend or Hawai'i state holiday.) Appeals must be received no later than 4:30 p.m. at Real Property Tax Division Offices or postmarked by midnight if submitted via mail.

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**

To avoid any penalties or interest, **all property taxes must be paid by the due date** regardless if an appeal is filed. Any credits resulting from an appeal will automatically be adjusted to the future amount due. A refund of an overpayment can be requested.

Additional information and forms are available at the Real Property Tax Division Hilo Office, Kona Office, or the website at: www.hawaiipropertytax.com.

INSTRUCTIONS FOR COMPLETING RP FORM 19-91

1. Tax Map Key or Parcel ID – Located on the right side of your assessment notice.
2. Taxpayer's Full Name (Last, First M.)
3. Mailing Address – This address will be used to mail out correspondence regarding your appeal.
 - a. City, State, Zip Code
4. Email Address – Will be used for exchanging information / documents during the appeal process.
5. Telephone Numbers - Home, Business, and/or Cell (format: xxx-xxx-xxxx)
6. Name of Representative – If you have a representative or are representing the taxpayer / appellant, a signed authorized document of representation from the taxpayer / appellant is required and must be submitted at the time the appeal is filed. Without the letter of authorization, the appeal is subject to dismissal.
 - a. Representative's phone number and email address
7. Enter the last two digits of the year for which the appeal is being filed against. *A separate appeal must be filed for each year.*
8. Select the general land class for the property and enter the land area being appealed. *A separate appeal must be filed for each general land class of a multiple class property.*
9. Select what the appeal is being filed against and provide the Taxpayer's Opinion of Value (select one or more options).
10. Indicate the grounds of the appeal to the assessment (select one or more options).
11. Provide additional information for the appeal. You may attach supporting documents with this form.
12. Sign, print your name, and date appeal form. Select if you are the taxpayer / appellant or a representative. If authorized representative, attach letter of authorized representation from the taxpayer / appellant with appeal form.
13. Deliver or mail this form along with supporting documentation (if available) before April 9th. For Amended Assessment Notices, the deadline for filing an appeal is **30 days** from the date of the notice.