FILING INSTRUCTIONS

1. To complete this Appeal form, Taxpayer is required to submit:
   a. What you believe the total property market value should be.
   b. Your grounds for objecting to the assessment.
   c. Tax year that is being appealed.
2. Taxpayer must appeal total property value. If property has multiple Tax Classes, separate appeals must be filed for each Tax Class.
3. Taxpayer (or duly assigned agent) must sign and date the Appeal.
4. Taxpayer must remit a cost deposit of **$75.00** for each appeal. Make check(s) payable to: **DIRECTOR OF FINANCE**
5. The Appeal must be received on or before **December 31st** or within 30 days of a corrected assessment.
   a. By 4:30 PM at the Real Property Assessment Division,(if hand delivered)
   b. Postmarked by **December 31st** or within 30 days of a corrected assessment if by mail.
6. No taxpayer shall be exempt from delinquent penalties by reason of having made an appeal on his or her assessment, but the tax paid, covered by an appeal duly taken, shall be held in a trust account provided in Sec. 5A-12.12.
7. Please mail or hand deliver your Notice of Appeal to:
   REAL PROPERTY ASSESSMENT DIVISION
   4444 Rice St, Suite 454
   Lihu'e, HI 96766-1326 **PHONE NUMBER: (808) 241-4224**

NOTICE

The grant of an automatic second appeal on next year's assessment of your property will ONLY occur if the following two (2) conditions exists:

1. If this appeal is not settled by **December 31st** of next year; **and**,
2. If next year's assessed value of your property is the same as this year's.

For Official Use Only

DEPOSIT NO: _____

Year_____ APPEAL NO: _____

Received:____/____/____by:_____

Entered:____/____/____by:_____

BOARD OF REVIEW - COUNTY OF KAUA'I

TAXPAYER'S NOTICE OF REAL PROPERTY TAX APPEAL

NOTICE is hereby given that _____
(Name of Taxpayer) (Print or type)

whose mailing address is: _____

hereby appeals the assessment made for the purpose of real property taxation for the year _____ upon real property identified on the maps and records by the above tax key.

ZONE	SEC	PLAT	PAR	CPR
Tax Class:			**Land Area:**	

I believe my property value should be:

Market $ _____

Assessed $ _____

Total Exemptions $ _____

Net Taxable $ _____

(FOR OFFICE USE ONLY)
Assessment Value

	Market Value	Assessed Value	Exemptions	Valuation in Dispute	Boards' Value
Prop.					

Appraiser initials: _____ **Signed:** _____
Chairman, Board of Review

My grounds of objection to the assessment per Section 5A-12.3 are as follows:

1. ☐ The assessed value of the property exceeds by more than fifteen percent (15%) of the assessment to market value.
2. ☐ There is a lack of uniformity or in equality resulting from the use of illegal assessment methods or an error in the application of the methods.
3. ☐ Denial of an exemption or dedication to which you are entitled for which **all requirements** are met.
4. ☐ Illegal or unconstitutional methods used to arrive at the assessment.
5. ☐ Use Tax Classification:Taxpayer believes the property should be classified as: _____

Remarks:_____

(If a representative signs the Appeal, his address should be shown below his signature. At the hearing, the representative shall submit a letter of authorization signed by the appellant.)

Signed: _____ **Dated:** _____

Signed: _____ **Dated:** _____

Home Phone _____ **Bus/Cell** _____ **Email address** _____

We/I am the: ☐ **Taxpayer** ☐ **Contractual Taxpayer (lessee or tenant)** ☐ **Representative (property manager, agent or attorney)**

INSTRUCTIONS FOR FILING NOTICE OF REAL PROPERTY ASSESSMENT APPEAL
BOARD OF REVIEW ONLY

1. Enter the name of the Taxpayer for the property.

2. Enter the Taxpayer's opinion of the **fee simple total market value of the property**, before deductions for any exemptions. A specific value must be stated, otherwise the appeal is subject to dismissal.

3. For the grounds of objection, check (√) the appropriate box or boxes, otherwise the appeal is subject to dismissal.
   If you are appealing the denial of an exemption, either in whole or in part, check (√) box (3) and enter the type of exemption (e.g., home, charitable) and the exemption amount that is being claimed. Appeals for the denial of a dedication (agriculture, historic, etc…) may also be lodged by putting a check (√) in box (3).
   Per Ordinance 997, properties which are subject to assessment caps are limited to assessment increases of not more than 3% from the prior year's assessment.

4. If you are the Taxpayer o f the property and filing the appeal, sign the appeal form, print your name, and check (√) the box **Taxpayer**.
   If you are under contractual obligation to pay the real property tax and filing the appeal, sign the appeal form, print your name, and check (√) the box **Contractual Taxpayer**. You must also submit proof of such obligation with this appeal (e.g.,lease or rental agreement).
   If you are representing the taxpayer (e.g., property manager, agent, attorney), sign the appeal form, print your name, and check (√) the box **Representative**. You must also submit written authorization from the taxpayer or other documentation with this appeal.
   If you are an employee, officer, or representative of the taxpayer, enter your title.
   Under Hawaii law (Hawaii Revised Statute 466K), all real estate appraisals are required to be performed by licensed or certified appraisers. If you provide a written or oral opinion as to the market value of property as of a specific date, supported by the presentation and analysis of relevant market data, you are performing an appraisal for which you must be licensed in the State of Hawaii. Related links:
   Hawaii Revised Statute 466K (unofficial): **http://hawaii.gov/dcca/pvl/pvl/hrs/hrs_pvl_466k.pdf**
   Hawaii Administrative Rules 114 (unofficial): **http://hawaii.gov/dcca/pvl/har/har_114-c.pdf/view**

5. Enter the mailing address for this appeal. All communications regarding this appeal, such as notification of the hearing and the Board decision, will be sent to this address. If the mailing address changes prior to the hearing, please notify the Real Property Assessment Division in writing at the address listed below or email rpassessment@kauai.gov

6. Enter daytime telephone number and e-mail address.

7. A deposit of **$75.00** must be included with each appeal to be deemed filed. Please make check payable to: **Director of Finance**.

8. An appeal cannot be lodged by facsimile transmission or via email. If a receipt of the appeal is requested, enclose a self-addressed, stamped envelope and mail the request to:

   Real Property Assessment Division
   4444 Rice Street, Suite A-454
   Līhu'e, Hawaii 96766-1326
   Telephone: (808) 241-4224

9. Additional real property assessment information and forms can be found at **www.kauaipropertytax.com**