



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

| Guidelines - General | Hawaii (HI) Summary Calendar |
|---|--|
| General Information | General Information |
| Lien Date: | January 1, except for City and County of Honolulu that has October 1 valuation date |
| Assessment Notice Date: | March 15, on or before; December 15 for Honolulu |
| Valuation Methodology: | Land - Sales Approach; Improvements - Cost Approach |
| State websites: | www.honolulupropertytax.com , www.hawaiipropertytax.com , www.hawaiipropertytax.com , www.mauipropertytax.com |
| How often is the reassessment: | Annual Reassessment |
| Real Property Information | Real Property Information |
| Taxable: | Yes |
| Assessment Ratios: | 100% |
| Real Estate Rendition Due: | |
| Omitted Real Property: | N/A |
| Construction Work in Progress Taxable: | In assessing a building, consideration must be given to any new construction, improvement, modification, or repair that results in a higher assessed value. When changes are attributed to urban redevelopment, rehabilitation, or conservation the value may not increase for seven years from the date of certification by the appropriate official. |
| Assessment Phase-In Provisions: | None |
| Pollution Control Taxable: | |
| air | |
| water | |
| Personal Property Information | Personal Property Information |
| Taxable: | No |
| Assessment Ratios: | N/A |
| Personal Property Rendition Due: | N/A |
| Extension allowed (length and how file): | N/A |
| File Rendition With: | N/A |
| Inventory Taxable: | N/A |
| raw materials | N/A |
| work in progress | N/A |
| finished goods | N/A |
| Freeport Exemption: | N/A |
| Freeport Exemption Application Deadline: | N/A |
| Licensed Motor Vehicles Taxable: | N/A |
| Licensed Motor Vehicles Reported on Rendition: | N/A |



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

| | |
|--|---|
| Unlicensed Motor Vehicles Taxable: | N/A |
| Unlicensed Motor Vehicles Reported on Rendition: | N/A |
| Leased Equipment Taxable: | N/A |
| Software Taxable: | N/A |
| Abatements/Exemptions: | N/A |
| Intangible Property Taxable: | N/A |
| Omitted Personal Property: | N/A |
| Construction Work in Progress Taxable: | N/A |
| Pollution Control Taxable: | N/A |
| air | N/A |
| water | N/A |
| Relevant citations for landmark property tax decisions: | N/A |
| Tax Bill Payment Information | Tax Bill Payment Information |
| Payment Dates: | August 20 and February 20 |
| Discounts | None |
| Payment Options | Two Installments |
| Appeal Information | Appeal Information |
| Dates Notice of Values typically mailed: | March 15, on or before; December 15 for Honolulu |
| Appeal Deadlines (received or postmarked): | An appeal to a county board of review must be filed no later than April 9 preceding the tax year. |