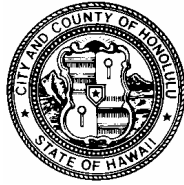


Parcel ID (Tax Map Key No.)



REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF
BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

Above enter 12-digit Parcel ID
For example: 210630150000

CHANGE OF STATUS
Removal of an Existing Real Property Tax Exemption
Change of Mailing Address to Receive Assessment Notice/Tax Bill
Add/Remove "Care of" Addressee to Receive Assessment Notice/Tax Bill
(Section 8-10.1, ROH)

Form with fields: Person Requesting Change, Name of Original Claimant, Property Address, I am the (Owner/Agent), Exemption Type, Requestor's Telephone Number, Requestor's Email Address.

Section I: Removal of an Existing Real Property Tax Exemption

Form for Section I: Reason for exemption removal. Includes checkboxes for Death of owner, Property or interest in property was sold, and Other. Includes fields for Name of Deceased Owner, Social Security Number, Date of Birth, Date of Death, Date of Recordation of Sale/Title Transfer, and Effective Date.

Section II: Change of Mailing Address to Receive Real Property Assessment Notice/Tax Bill

Form for Section II: New Mailing Address, Apply changes to (Assessment Notice, Tax Bill, Both).

Section III: Add/Remove "Care of" Addressee to Receive Assessment Notice/Tax Bill

Form for Section III: Check only one box. Complete additional forms for more changes. I wish to: Add New "Care of" Addressee / Remove Existing "Care of" Addressee. Includes fields for Name of "Care of" Addressee, Telephone Number, Email Address, and "Care of" Mailing Address.

CERTIFICATION

I certify, under penalty of law, that all statements on this form are true and correct to the best of my knowledge. I understand that any misstatement of facts will be grounds for disqualification and the imposition of a penalty.

Signature of Requestor, Print Name of Requestor, Date

Complete form, attach any required supporting documents, and deliver or mail it via USPS to one of the following addresses:

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813
Telephone: (808) 768-3799

OR

Real Property Assessment Division
1000 Uluohia Street #206
Kapolei, HI 96707
Telephone: (808) 768-3169

This form cannot be filed by facsimile transmission or via email. For a receipted copy, include a self-addressed stamped envelope when submitting form.

Form for Tax Year, FOR OFFICIAL USE ONLY, Agent Authorization Attached (Yes/No/N/A), Received By, Date Received.

## PURPOSE

Form BFS-RP-P-43 *Change of Status* is used to report changes in status that affect real property tax exemptions, including the removal of an existing exemption, a change of mailing address to receive assessment notices and tax bills, and the addition or removal of the "Care of" addressee to receive assessment notices and tax bills. NOTE: To apply for a home exemption please use Form BFS-RP-P-3 *Claim for Home Exemption*.

## INSTRUCTIONS

1. Complete Form BFS-RP-P-43 *Change of Status* :

- Enter Parcel ID (Tax Map Key Number), name of person requesting the change and the person's relationship to the owner, the name of the person who originally claimed the exemption, the property address, and contact information
- Select and complete section appropriate for your purpose:
  - I. *Removal of an Existing Real Property Tax Exemption* (in the event of the death of an owner, sale or lease of property, or other change affecting exemption status)
  - II. *Change of Mailing Address to Receive Real Property Assessment Notice/Tax Bill* (in the event the mailing address to receive assessment notices and tax bills has changed)
  - III. *Add/Remove "Care of" Addressee to Receive Real Property Assessment Notice/Tax Bill* (to add or remove "Care of" addressee to receive assessment notices and tax bills)

2. Attach all required documents to the completed form prior to submission:

- Copy of power of attorney or other proof of authorization (for owner's agents only)

3. Deliver or mail via USPS the completed form with supporting documentation within 30 days of the change to:

Real Property Assessment Division  
842 Bethel Street, Basement  
Honolulu, HI 96813  
Telephone: (808) 768-3799

OR

Real Property Assessment Division  
1000 Uluohia Street #206  
Kapolei, HI 96707  
Telephone: (808) 768-3169

Any change in facts affecting an exemption must be reported within 30 days. Failure to report by November 1st preceding the tax year in which the owner or the property no longer qualifies for the exemption, will result in the imposition of a penalty and may result in the levy of taxes due on the property, and additional penalties and/or interest on past due amounts. Refer to the ordinance section pertaining to a specific exemption for more information.

This form cannot be filed by facsimile transmission or via email. For a receipted copy, submit with a self-addressed, stamped envelope. Additional forms are available at the Real Property Assessment Division, Satellite City Halls, and the City and County of Honolulu's website at [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com).

## ORDINANCE

### **Sec. 8-10.1 Claims for certain exemptions.**

- (a) None of the exemptions from taxation granted in Sections 8-10.4, 8-10.6 through 8-10.11, 8-10.24, 8-10.27, 8-10.29, 8-10.32, and 8-10.33 shall be allowed in any case, unless the claimant shall have filed with the department of budget and fiscal services on or before September 30th preceding the tax year for which such exemption is claimed, a claim for exemption in such form as shall be prescribed by the department.
- (b) A claim for exemption, once allowed, shall have continuing effect until:
  - (1) The exemption is disallowed;
  - (2) The assessor voids the claim after first giving notice (either to the claimant or to all claimants in the manner provided for by this chapter) that the claim or claims on file will be voided on a certain date, not less than 30 days after such notice;
  - (3) The five year period for exemption, as allowed in Sections 8-10.4(e) and 8-10.11, expires; or
  - (4) The report required by subsection (d) is made.
- (c) A claimant may file a claim for exemption even though there is on file and in effect a claim covering the same premises, or a claim previously filed and disallowed or otherwise voided. However, no such claim shall be filed if it is identical with one already on file and having continuing effect. The report required by subsection (d) of this section may be accompanied by or combined with a new claim.
- (d) The owner of any property which has been allowed an exemption under Sections 8-10.4, 8-10.6 through 8-10.10, 8-10.24, 8-10.27, 8-10.29, 8-10.32, or 8-10.33 has a duty to report to the assessor within 30 days after such owner or property ceases to qualify for such an exemption for, among others, the following reasons:
  - (1) The ownership of the property has changed;
  - (2) A change in the facts previously reported has occurred concerning the occupation, use or renting of the premises, buildings or other improvements thereon; or
  - (3) A change in status has occurred which affects the owner's exemption.

Such report shall have the effect of voiding the claim for exemption previously filed, as provided in subsection (b)(4) of this section. The report shall be sufficient if it identifies the property involved, states the change in facts or status, and requests that the claim for exemption previously filed be voided.

In the event the property comes into the hands of a fiduciary who is answerable as provided for by this chapter, the fiduciary shall make the report required by this subsection within 30 days after the assumption of the fiduciary's duties or within the time otherwise required, whichever is later.

A penalty shall be imposed if the change in facts occurred in the 12 months ending September 30th preceding the tax year for which an exemption is to take effect and the report required by this subsection is not filed by the immediately following November 1st. The amount of the penalty shall be \$300 imposed on the November 2nd preceding the tax year for which the owner or the property no longer qualifies for the exemption and on November 2nd for each year thereafter that the change in facts remains unreported. In addition to this penalty, the taxes due on the property plus any additional penalties and interest thereon shall be a paramount lien on the property as provided by this chapter."

- (e) If the assessor is of the view that, for any tax year, the exemption should not be allowed, in whole or in part, the assessor may at any time within five years of October 1st of that year disallow the exemption for that year, in whole or in part, and may add to the assessment list for that year the amount of value involved, in the manner provided for by this chapter for the assessment of omitted property.

(Sec. 8-10.1, R.O. 1978 (1987 Supp. to 1983 Ed.); Am. Ord. 88-01, 89-129, 95-67, 96-15, 01-60, 03-05, 06-04, 07-7, 09-24, 09-32, 12-29, 12-29)