

# COUNTY OF HAWAI‘I

## Real Property Tax FAQ's

*Non-Dedicated & Dedicated Agricultural Use Properties  
&  
The East Rift Zone Eruption*

### **If lava covers my land or buildings, does the County adjust my real property taxes?**

*The Hawaii County Code does allow the remission of taxes for properties covered by the lava. Real Property Tax is working with Civil Defense closely on identifying these parcels and making the adjustments to the current tax year as well as the upcoming tax year. For those that made the payment on the February 2018 bill, you may receive a credit if one is due. If your address changed, please let the Real Property Tax Office know by calling (808) 961-8201.*

### **If my property is lava-locked and inaccessible, even if it itself is not covered, does the County make an adjustment on real property taxes?**

*These parcels would be considered to have a \$0 value as an area directly adversely affected by the lava and we would make the adjustments as previously discussed.*

### **What if my agricultural property has not been inundated by lava, I can still access the property, but the property is currently unsuitable for farming or pasture use due to sulfur dioxide (SO<sub>2</sub>) damage, what does the County do?**

*If the property is currently receiving a non-dedicated or dedicated agricultural use benefit that reduces the assessed value of the land based on agricultural use, the Hawaii County Code does allow for the remission of taxes which will result in an adjustment to the current tax year as well as the upcoming tax year. Owners or recorded lessees will need to complete and submit [RP Form 19-36 'Notice of Claim for Disaster Relief'](#) to the Real Property Tax Division by June 30 or within 60 days of the occurrence, whichever is later.*

*If the property is not currently receiving a non-dedicated or dedicated agricultural use benefit, adjustment of values will require a proclamation by the Mayor, authorizing the Real Property Tax office to re-evaluate these parcels. The Mayor and the Finance Director are both in support of this action. Real Property Tax is carefully watching the situation and monitoring the extent of the evacuations, cracks surfacing and the overall effect of this event. The impact will be considered in determining adjusted values and tax reduction before the next tax bills are sent out.*

### **What if my accessory structures have sustained damage as a result of lava, fissures, or land subsidence, what does the County do?**

*The Hawaii County Code does allow the remission of taxes for accessory structures damaged regardless of a properties' participation in either the non-dedicated or dedicated agricultural use program.*

*For those structures damaged due to lava inundation, Real Property Tax is working with Civil Defense closely on identifying these parcels and making the adjustments to the current tax year as well as the upcoming tax year. For those that made the payment on the February 2018 bill, you may receive a credit if one is due.*

*For those structures damaged as a result of fissures or land subsidence, the Hawaii County Code does allow for the remission of taxes which will result in an adjustment to the current tax year as well as the upcoming tax year. Owners or recorded lessees will need to complete and submit [RP Form P-48 'Natural Disaster Worksheet'](#) to the Real Property Tax Division by June 30 or within 60 days of the occurrence, whichever is later.*

### **Will I get an adjustment if I pay minimum tax?**

*The amount of remission will not reduce the total annual taxes to less than the minimum tax for the parcel.*

### **Will I get an adjustment to damaged fencing, gates, or walls?**

*The Real Property Tax Division does not assess, or tax, improvements to your property such as retaining walls, fences, landscaping, gates, and driveways. Damage of this type would not result in a remission of taxes.*

### **Where do I get more information, RP Forms P-48 or 19-36, and instructions?**

*Additional information, forms, and instructions are available at Real Property Tax Division offices or online at <http://www.hawaiipropertytax.com/misc.html>*

### **How do I submit the RP Form 19-36 'Notice of Claim for Disaster Relief' or RP Form P-48 'Natural Disaster Worksheet'?**

*Forms can be mailed to:*

County of Hawaii  
Department of Finance  
Real Property Tax Division  
101 Pauahi Street, Suite 4  
Hilo, HI 96720

*Forms can be submitted in-person to:*

Real Property Tax Division  
Aupuni Center  
101 Pauahi Street, Suite 4  
Hilo, HI 96720

Real Property Tax Division  
West Hawaii Civic Center  
74-5044 Ane Keohokalole Hwy  
Bldg D, 2<sup>nd</sup> Flr.  
Kailua- Kona, HI 96740

**To change your mailing address or if you have further questions regarding your real property tax, please contact the Hilo office at (808) 961-8201.**