DEPARTMENT OF BUDGET AND FISCAL SERVICES

### CITY AND COUNTY OF HONOLULU

REAL PROPERTY ASSESSMENT DIVISION 842 BETHEL STREET, 2<sup>ND</sup> FLOOR \* HONOLULU, HAWAII 96813 PHONE: (808) 768-7901 \* FAX (808) 768-7782 WWW.HONOLULU.GOV

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# **RESIDENTIAL USE DEDICATION**

Certain condominium owners may now consider dedicating their properties for Residential Use for a five-year period if their units are being used as a primary residence, or a long-term rental (longer than 30 days at a time).

This option will allow the properties that are currently on land zoned as mixed use, hotel, or commercial, and whose Declaration of Condominium or Horizontal Property Regime specifically states that the unit is allowed to be used as residential, to be classified as Residential, and thereby eligible for the historically lower real property tax rate.

On June 16, 2017, the Real Property Assessment Division will be mailing out letters and petition forms to approximately 8,000 owners whose properties may qualify for the dedication.

If approved, the owner must commit to a five-year dedication, which is automatically renewable for additional five-year periods unless cancelled by either the property owner or the Director of Budget and Fiscal Services.

Upon sale or transfer of the dedicated property, the dedication will continue for the remainder of the dedication, but will not be automatically renewed. Once expired, the dedication will be cancelled, and the new owner must file a new petition to dedicate in order to continue with the Residential Classification.

Failure to observe the restrictions will result in a paramount lien upon the property, as well as rollback taxes and penalties.

This Residential Use Dedication will replace any previous methods by which condominiums on non-residential zoned lands were allowed to be classified as Residential. Previously approved Declaration Regarding Condominium Use forms are deemed to be invalid. A Home exemption will no longer automatically qualify a property for a classification as Residential.

The deadline to file this dedication is September 1, 2017. There will be no grace period or extension.

Should you have any questions please contact our offices at (808) 768-3799.

#### LIST OF CONDOMINIUM PROJECTS IMPACTED BY ORDINANCE 17-13

|   |                                 |                  | 6/26/2017     |
|---|---------------------------------|------------------|---------------|
| CONDOMINIUM PROJECT NAME                  | SITE ADDRESS                    | CONDO MASTER TMK | Property Zone |
| 1 2338 YOUNG STREET                       | 2338 YOUNG ST                   | 280040520000     | BUSINESS      |
| 2 441 LEWERS                              | 441 LEWERS ST                   | 260200690000     | APARTMENT**   |
| 3 465 KAPAHULU*                           | 465 KAPAHULU AVE                | 310220060000     | BUSINESS      |
| 4 ALOHA SURF HOTEL                        | 444 KANEKAPOLEI ST              | 260210160000     | APARTMENT**   |
| 5 BAMBOO*                                 | 2425 KUHIO AVE                  | 260230670000     | RESORT        |
| 6 BEACH VILLAS AT KO'OLINA*               | 92-104 WAIALII PL               | 910570090000     | RESORT        |
| 7 CABANA AT WAIKIKI                       | 2551 CARTWRIGHT RD              | 260270270000     | RESORT        |
| 8 CENTURY CENTER                          | 1750 KALAKAUA AVE               | 230320070000     | BUSINESS      |
| 9 EXECUTIVE CENTRE                        | 1088 BISHOP ST                  | 210120040000     | BUSINESS      |
| 10 FOSTER TOWERS                          | 2500 KALAKAUA AVE               | 260260140000     | RESORT        |
| 11 HARBOR COURT                           | 66 QUEEN ST                     | 210020160000     | BUSINESS      |
| 12 HAWAIIAN COLONY                        | 1946 ALA MOANA BLVD             | 260070200000     | RESORT        |
| 13 HAWAIIAN MONARCH                       | 444 NIU ST                      | 260140320000     | APARTMENT**   |
| 14 ILIKAI APT BLDG                        | 1777 ALA MOANA BLVD             | 260100070000     | RESORT        |
| 15 ILIKAI MARINA                          | 1765 ALA MOANA BLVD             | 260100020000     | RESORT        |
| 16 IMPERIAL HAWAII RESORT                 | 205 LEWERS ST                   | 260020140000     | RESORT        |
| 17 ISLAND COLONY                          | 445 SEASIDE AVE                 | 260210260000     | APARTMENT**   |
| 18 KAIMUKIAN                              | 1120 KOKO HEAD AVE              | 320060120000     | BUSINESS      |
| 19 KALAKAUA SANDS                         | 1670 KALAKAUA AVE               | 230230050000     | BUSINESS      |
| 20 KALAKAUAN                              | 1911 KALAKAUA AVE               | 260070040000     | RESORT        |
| 21 KAPIOLANI MANOR*                       | 1655 MAKALOA ST                 | 230220520000     | BUSINESS      |
| 22 KUHIO VILLAGE II                       | 2450 PRINCE EDWARD ST           | 260230450000     | RESORT        |
| 23 KUHIO VILLAGE I                        | 2463 KUHIO AVE                  | 260230500000     | RESORT        |
| 24 LUANA WAIKIKI                          | 2045 KALAKAUA AVE               | 260060020000     | RESORT        |
| 25 MARINE SURF WAIKIKI                    | 364 SEASIDE AVE                 | 260190010000     | RESORT        |
| 26 MEHANA-AWAKEA*                         | MANAWAI ST/KAKALA ST            | 911600470000     | APARTMENT     |
| 27 MEHANA-NANALA*                         | KUNEHI ST /MANAWAI ST/KAKALA ST | 910161590000     | APARTMENT     |
| 28 MERIDIAN EAST                          | 14 AULIKE ST                    | 430540130000     | BUSINESS      |
| 29 NIIHAU APT HOTEL                       | 247 BEACH WALK                  | 260030130000     | RESORT        |
| 30 OCEAN VILLAS AT TURTLE BAY RESORT      | 57-020 KUILIMA DR               | 570010130000     | RESORT        |
| 31 PACIFIC MONARCH                        | 2427 KUHIO AVE                  | 260230560000     | RESORT        |
| 32 REGENCY AT BEACHWALK                   | 255 BEACH WALK                  | 260030140000     | RESORT        |
| 33 RITZ CARLTON TOWER 1                   | 383 KALAIMOKU ST                | 260180870000     | RESORT        |
| 34 ROYAL ALOHA                            | 1909 ALA WAI BLVD               | 260140260000     | RESORT        |
| 35 ROYAL GARDEN AT WAIKIKI                | 440 OLOHANA ST                  | 260160390000     | APARTMENT**   |
| 36 ROYAL QUEEN EMMA                       | 222 VINEYARD ST                 | 210180420000     | BUSINESS      |
| 37 SCANDIA TOWERS                         | 155 PAOAKALANI AVE              | 260270260000     | RESORT        |
| 38 SEASHORE                               | 2450 KOA AVE                    | 260230180000     | RESORT        |
| 39 TRADEWINDS PLAZA                       | 2572 LEMON RD                   | 260270200000     | RESORT        |
| 40 TRUMP INTL HTL & TWR AT WAIKIKI BCHWLK |                                 | 260030610000     | RESORT        |
| 41 URAKU TOWER*                           | 1341 KAPIOLANI BLVD             | 230390190000     | BUSINESS      |
| 42 WAIKIKI BEACH TOWER                    | 2470 KALAKAUA AVE               | 260230070000     | RESORT        |
| 43 WAIKIKI GRAND HOTEL                    | 134 KAPAHULU AVE                | 260270310000     | RESORT        |
| 44 WAIKIKI PARKWAY APTS                   | 1660 KALAKAUA AVE               | 230230060000     | BUSINESS      |
| 45 WAIKIKI SHORES                         | 2161 KALIA RD                   | 260040120000     | RESORT        |
| *NOT ALL LINITS ARE ELIGIBLE              |                                 |                  |               |

\*NOT ALL UNITS ARE ELIGIBLE

\*\*APARTMENT ZONE PROPERTIES-Grandfathered Hotel and Resort Use.

DISCLAIMER: The City and County of Honolulu makes every effort to produce

and publish the most current and accurate information available.



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

In space above please enter the 12-digit Parcel ID. For example: 210630150000

# PETITION TO DEDICATE CERTAIN PROPERTY FOR RESIDENTIAL USE (5 Year Dedication)

Section 8-7.5, Revised Ordinances of Honolulu ("ROH")

(Filing deadline is September 1)

| Peti  | tioner Name (Primary Contact Person)  | Telephone     |            | Email Address                             |  |
|---|---|---------------|------------|---|--|
| Site Address Mailing Address  |   |               |            |   |  |
| LAND  | The property is zoned: Apartment  |               |            | Resort Transit Oriented Development (TOD) |  |
| IMPROVEMENTS  | <ul> <li>Detached dwelling Total number of detached dwelling(s):</li> <li>Apartment building Number of apartment building(s):</li> <li>Condominium unit Project Name</li> <li>Condominium parking unit used in conjunction with residential unit # within the same project.</li> <li>Condominium storage unit used in conjunction with residential unit # within the same project.</li> </ul> |               |            |   |  |
| USE   | <ul> <li>I live on the property and/or use it exclusively for my own personal use.</li> <li>The property is being rented to one or more tenants for periods of 30 or more consecutive days.</li> <li>Is any part of this property used for non-residential purposes? Yes No</li> <li>If yes, indicate non-residential use:</li></ul>  |               |            |   |  |
| <b>CERTIFICATION OF PETITIONER (5 Year Dedication)</b><br>(Please use additional forms for more than 4 owners. If leasehold, the signature of the fee owner is not required.)<br>I/We hereby petition to dedicate the property for residential use. We certify that the property is in exclusive residential use, which<br>may include a portion for nonprofit purposes as allowed by Ordinance and all persons having interest in the property have signed<br>this petition and shall comply with the provisions of Section 8-7.5, ROH. Failure to observe the restrictions on the use of the<br>property shall cancel the special tax assessment privilege with retroactive effect, and additional taxes and penalties, due and owing<br>as a result of a breach of the dedication shall be a paramount lien upon the real property, in accordance with applicable<br>ordinances. Pursuant to ROH Section 8-1.3(g), the Director has the authority to inspect records. The Director may request the<br>following to verify residential use: a) Hawaii State Resident tax return; b) Federal tax return; and c) Rental/lease agreements. |   |               |            |   |  |
|   | Signature of Petitioner   | Print Name of |            | Date                                      |  |
|   | Signature of Petitioner   | Print Name of |            | Date                                      |  |
| -   | Signature of Petitioner   | Print Name of | Petitioner | Date                                      |  |
| Complete this petition form and deliver or mail (post office cancellation mark), on or before <b>September 1</b> , preceding the tax year for which you are petitioning to dedicate the property to either:<br>Real Property Assessment Division Real Property Assessment Division  |   |               |            |   |  |

Honolulu, HI 96813 Kapolei, HI 96707 **This petition cannot be filed via facsimile transmission or email.** For a receipted copy, submit with a self-addressed stamped envelope. The Notice of Assessment, which is issued on December 15<sup>th</sup> each year, shall serve as notification of approval or disapproval of the petition for dedication.

| FOR OFFICIAL USE ONLY      |  |                      |  |  |  |  |
|----------------------------|--|----------------------|--|--|--|--|
| Received By:               | Date Received (post office cancellation mark): |                      |  |  |  |  |
| For Tax Year: Petition No. | Land Classification                            | Approved Disapproved |  |  |  |  |
|                            |  |                      |  |  |  |  |

1000 Uluohia Street #206

842 Bethel Street, Basement

#### INSTRUCTIONS FOR FORM (BFS-RP-P-41E) PETITION TO DEDICATE CERTAIN PROPERTY FOR RESIDENTIAL USE (5 YEAR DEDICATION)

- 1. Enter the Parcel ID (Tax Map Key). This information can be found on your Notice of Assessment or by contacting the Real Property Assessment Division ("RPAD").
- 2. Enter the petitioner's name (primary contact person), telephone number, and email address.
- 3. Enter the site address of the property and the mailing address of the primary contact person. All communication regarding this petition will be sent to the mailing address. Should your mailing address change, please notify the RPAD in writing.
- 4. Enter the type of land zoning that the property is located on. Is the property fee simple or leasehold? If leasehold, enter the expiration date of lease.
- 5. Enter the type of improvement(s). Check applicable boxes for description of property to be dedicated.
  - 1. Detached dwelling and total number of detached dwelling(s).
  - 2. Apartment building, number of apartment building(s) and total number of apartment units.
  - 3. Condominium unit and project name.
  - 4. Condominium parking unit which is used in conjunction with a residential unit within the same project.
  - 5. Condominium storage unit which is used in conjunction with a residential unit within the same project.
- 6. Enter the type of use. Check applicable boxes.
  - 1. I live on the property and/or use it exclusively for my own personal use.
  - 2. The property is being rented to one or more tenants for periods of 30 or more consecutive days.
  - 3. Is any part of this property used for non-residential purposes? If yes, indicate non-residential use.
- <u>All owners of record</u> of the property must sign the petition. If leasehold, the signature of the fee owner is not required; only lessees need to sign the form(s). Please use additional forms for more than 4 owners.
- 8. If hand delivered, the completed petition form must be received by RPAD no later than 4:30 p.m. on September 1<sup>st</sup> preceding the tax year in which the dedication will become effective, at one of the addresses listed below. If the petition is mailed, it must be postmarked by the U.S. Postal Service by midnight, September 1. If a receipt of the petition is requested, enclose a self-addressed stamped envelope. The petition cannot be filed by facsimile transmission or via email.

| Real Property Assessment Division | Real Property Assessment Division |
|-----------------------------------|-----------------------------------|
| 842 Bethel Street, Basement       | 1000 Uluohia Street #206          |
| Honolulu, HI 96813                | Kapolei, HI 96707                 |
| Telephone: (808) 768-3799         | Telephone: (808) 768-3799         |

Note: When the due date for any notice, application, document or remittance required by this chapter falls on a Saturday, Sunday or legal holiday, the notice, application, document or remittance shall not be due until the next succeeding day which is not a Saturday, Sunday or legal holiday. [ROH Section 8-1.16]

Additional real property assessment forms and information can be found at www.realpropertyhonolulu.com and www.honolulupropertytax.com.

#### IMPORTANT:

The Notice of Assessment, which is issued on December 15th each year, will serve as notification of approval or disapproval of a petition for dedication.