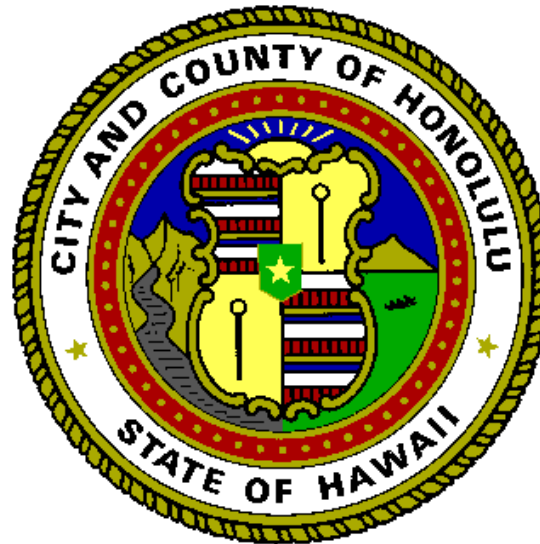
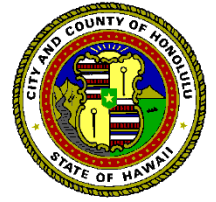


***Real Property Tax Exemption  
Revised Ordinances of Honolulu Sec. 8-10.30  
Historic Commercial Real Property  
Dedication for Preservation***



The Real Property Assessment Division (RPAD) provides general information regarding real property tax assessments. RPAD does not give legal or other professional advice, and persons with specific inquiries regarding ownership, real property tax law and the appraisal process are urged to consult with an attorney or appropriate professional.



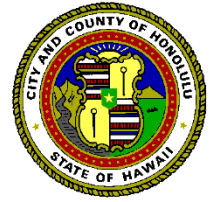
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# Program Topics

- Which structures are eligible to apply
  - Conditions for participation: structural condition, maintenance plan, public view, signs
  - Recapture provisions if conditions are not met
  - Administrative information on how to participate in the program
-

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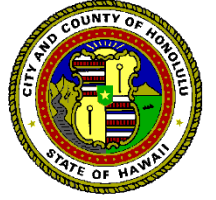
# Properties Eligible to Apply



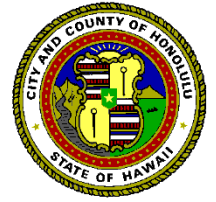
- Has been placed on either the National or Hawaii Register of Historic Places after January 1, 1977
  - Commercial property means properties classified for real property tax purposes as commercial and excludes properties classified for real property tax purposes as hotel and resort or industrial
  - National Register of Historic Places Registration Form determines which structures are eligible to apply
-

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# Conditions for Participation



- Public provided reasonable visual access
  - Maintained in accordance with maintenance agreement approved by the Director of Budget & Fiscal Services (BFS)
  - RPAD or its designee shall be granted a right of entry to inspect the property
  - Maintenance agreement (or short form) shall be recorded in Bureau of Conveyances and/or filed in Land Court
  - Copy of the recorded maintenance agreement (or short form) shall be returned to RPAD
-



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# Maintenance Plan

- Property maintained in accordance with a maintenance agreement approved by director, in consultation with state historic preservation division, nonprofit historic preservation organizations and Director of Planning & Permitting
  - Minimum period of 10 years, automatically renewable for an unlimited number of additional 10-year periods
  - Owners forfeit the right to change the use of the owner's exempted property
  - Public View-reasonable visual access, no signs necessary
-

## Maintenance Plan

(Items for Preservation and Maintenance)

Building: Joseph W. Podmore Building

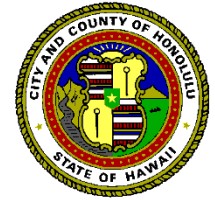
202 Merchant St, Honolulu, HI 96813

### Inspection Chart

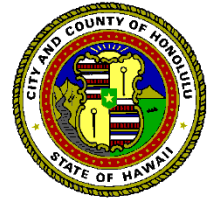
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Feature	Minimum Inspection Frequency	Note
Roof	Annually	Every 5 years by roofer. Also check after heavy rain.
Roof Drainage	6 months; more frequently as needed	Before and after wet season, during heavy rain, clean gutters
Windows	Annually	Inspect after heavy rainfall, check seals. Replace broken or missing glass as soon as possible

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<b>Windows</b>	Annually	Inspect after heavy rainfall, check seals. Replace broken or missing glass as soon as possible
<b>Exterior Walls and Patios</b>	Annually	Inspect after heavy rainfall
<b>Foundation and Grade</b>	Annually	Inspect after heavy rainfall
<b>Building Perimeter</b>	Annually	Inspect after heavy rainfall
<b>Entryways</b>	Annually; heavily used entries may merit greater frequency	Spring, prior to summer/fall painting season
<b>Doors</b>	6 months; heavily used entry doors may merit greater frequency	Inspect after heavy rainfall
<b>Building Structure</b>	Annually	Look at columns and Beams/Trusts. If rusted sand down and repaint.

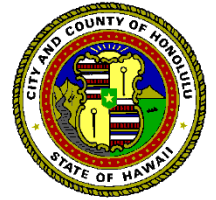


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# Recapture Provisions

- If conditions are not met
  - Cancel exemption retroactive to the date of the dedication, and all differences in the amount of taxes that were paid and those that would have been due but for the exemption allowed by this section shall be payable together with interest at 12 percent per annum from the respective dates that these payments would have been due, provided the provision in this subsection shall not preclude the county from pursuing any other remedy to enforce the covenant on the use of the land
-

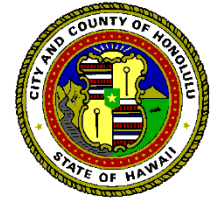




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# Tax Benefit

- 50 percent of value of that real property or portion thereof that is designated as a historic site shall be exempt from real property taxes
  - Petition filed with director by September 1<sup>st</sup> of any calendar and shall be approved or disapproved by December 15<sup>th</sup> of such year. If approved, the exemption shall be effective July 1<sup>st</sup> of the immediately following tax year
-



Sample

Parcel ID (Tax Map Key)



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

Above enter 12-digit parcel ID  
For example: 210630150000

Land Class: \_\_\_\_\_

### PETITION TO DEDICATE HISTORIC COMMERCIAL REAL PROPERTY FOR PRESERVATION

ROH Section 8-10.30 (Filing Deadline is September 1)

PRINT PETITIONER'S NAME	HOME PHONE NUMBER	BUSINESS PHONE NUMBER	EMAIL ADDRESS
PRINT PETITIONER'S NAME	HOME PHONE NUMBER	BUSINESS PHONE NUMBER	EMAIL ADDRESS
ADDRESS OF HISTORIC COMMERCIAL PROPERTY			
MAILING ADDRESS IF DIFFERENT FROM ABOVE			

This petition and maintenance agreement shall be filed with the Real Property Assessment Division ("RPAD"), Department of Budget and Fiscal Services ("BFS"), City and County of Honolulu, on or before September 1st preceding the tax year for which such petition is declared.

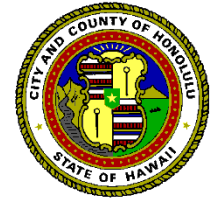
1. Number of Historic Buildings: \_\_\_\_\_ Historic Land Area: \_\_\_\_\_ square feet/acres

2. Include tax map or plot plan showing the property boundaries, location of the building(s) and the land to be dedicated.

The petitioner(s) must obtain a signature from the State Historic Preservation Officer, State of Hawaii, Department of Land & Natural Resources ("DLNR") certifying that the property has been placed on the National or Hawaii Register of Historic Places after January 1, 1977 and qualifies as a historic property. DLNR certification is subject to verification by RPAD.

(For DLNR use only)

The DLNR certifies that the property has been placed on the National or the Hawaii Register of Historic Places after January 1, 1977, and qualifies as a historic property.



The petitioner(s) must obtain a signature from the State Historic Preservation Officer, State of Hawaii, Department of Land & Natural Resources ("DLNR") certifying that the property has been placed on the National or Hawaii Register of Historic Places after January 1, 1977 and qualifies as a historic property. DLNR certification is subject to verification by RPAD.

(For DLNR use only)

The DLNR certifies that the property has been placed on the National or the Hawaii Register of Historic Places after January 1, 1977, and qualifies as a historic property.

\_\_\_\_\_  
Signature of DLNR Historic Preservation Officer

\_\_\_\_\_  
Print Name of DLNR Historic Preservation Officer

\_\_\_\_\_  
Date

CERTIFICATION OF PETITIONER

I/We certify that:

1. the public shall be provided reasonable visual access to the historic commercial property;
2. the property shall be maintained in accordance with the maintenance agreement approved by the Director of BFS;
3. the RPAD or its designee shall be granted a right of entry to inspect the property;
4. this document shall be signed by all parties having an interest in the property;
5. the maintenance agreement (or short form) shall be recorded in the Bureau of Conveyances and/or filed in the Land Court;
6. a copy of the recorded maintenance agreement (or short form) shall be returned to the RPAD.

Failure to undertake the foregoing obligations shall be grounds for denial of the petition or cancellation of the dedication.

\_\_\_\_\_  
Signature of Petitioner

\_\_\_\_\_  
Print Name of Petitioner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Petitioner

\_\_\_\_\_  
Print Name of Petitioner

\_\_\_\_\_  
Date

For Tax Year: \_\_\_\_\_

**FOR OFFICIAL USE ONLY**

Approved

Disapproved

Received By: \_\_\_\_\_ Date Received (post office cancellation mark): \_\_\_\_\_ Petition #: \_\_\_\_\_

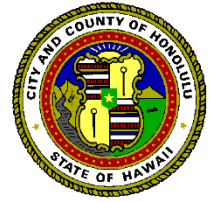
Zoning District: \_\_\_\_\_

Land Area Dedicated: \_\_\_\_\_

So. Et. Plat Plan Attached: \_\_\_\_\_

Yes

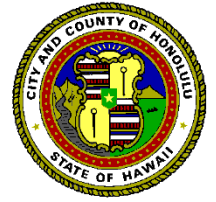
No



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# Checklist

- Petition to Dedicate Historic Commercial Real Property For Preservation (BFS-RP-P-99)
  - Signature from State Historic Preservation Office, State of Hawaii, Department of Land & Natural Resources (DLNR) certifying property has been placed on National or Hawaii Register of Historic Places after January 1, 1977
  - Copy of recorded Historic Commercial Property Maintenance Agreement
  - Tax map or Plot plan showing property boundaries, location of the building(s) and land to be dedicated
  - All owners must sign the petition
-



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# Contact Information

## Real Property Assessment Division

Honolulu Office  
842 Bethel Street  
Honolulu, HI 96813

Kapolei Office  
1000 Uluohia Street #206  
Kapolei, HI 96707

Phone Number (808) 768-3799

[www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

for general information

[www.realpropertyhonolulu.com/forms/](http://www.realpropertyhonolulu.com/forms/)

for (historic) forms

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# Mahalo

