

NOTICE TO REQUESTER

TO: Carroll Cox
carroll@carrollcox.com

FROM: **Ann Gima, Property Technical Officer, Phone: 768-7905**

DATE REQUEST RECEIVED: 8/6/14
DATE OF THIS NOTICE: 8/21/14

GOVERNMENT RECORDS YOU REQUESTED (attach copy of request or provide brief description below):

1. How many appeals were submitted to the Boards of Review for tax years 2010-2011, 2011-2012, 2012 - 2013 and 2013-2014?
2. Of the number of appeals submitted, how many were for each of the Boards 1, 2 and 3?
3. How many of the total number of appeals were denied a hearing?
4. Has Board of Review Number 3 been operating without full membership or a quorum? If yes, how long? Please provide dates or the period of time a lack of quorum existed or continues.
5. If Review Board 3 is not fully functional due to the lack of a quorum, and no appeals are being heard, where do taxpayers or property owners from District 3 have their appeals heard?
6. Who is responsible for selecting and appointing members of the Review Boards?
7. What are the reasons for Review Board 3 not being fully staffed?
8. What are the physical boundaries for each Review Board district?
9. What is the total number and total dollar value of assessments for all properties in the County of Honolulu?

NOTICE IS PROVIDED TO YOU THAT YOUR REQUEST:

- Will be granted in its entirety.
- Cannot be granted in its entirety because:**
- Agency does not maintain the records. (HRS § 92F-3)
Agency that is believed to maintain records: _____
 - Agency needs a further description or clarification of the records requested. Please contact the agency and provide the following information: _____
 - Request requires agency to create a summary or compilation from records not readily retrievable. (HRS § 92F-11(c))

NOTE: You asked a series of questions but did not request specific documents. Some of the information you seek is not readily retrievable; other information must be obtained from other sources. Specifically:

2. Of the number of appeals submitted, how many were for each of the Boards 1, 2 and 3? *This information requires a compilation of records that are not readily retrievable.*
3. How many of the total number of appeals were denied a hearing? *Not applicable – valid appeals are not denied a hearing.*
4. Has Board of Review Number 3 been operating without full membership or a quorum? If yes, how long? Please provide dates or the period of time a lack of quorum existed or continues. *Please contact the Mayor's office for more information regarding this question.*
5. If Review Board 3 is not fully functional due to the lack of a quorum, and no appeals are being heard, where do taxpayers or property owners from District 3 have their appeals heard? *Please contact the Mayor's office for more information regarding this question.*
6. Who is responsible for selecting and appointing members of the Review Boards? *Please contact the Mayor's office for more information regarding this question.*
7. What are the reasons for Review Board 3 not being fully staffed? *Please contact the Mayor's office for more information regarding this question.*

ESTIMATED FEES & COSTS:

For personal record requests, the agency may charge you for its costs only, and fee waivers do not apply.

For public record requests, the agency is authorized to charge you certain fees to search for, review, and segregate your request (even if no record is subsequently found to exist). The agency must waive the first \$30 in fees assessed for general requesters, OR the first \$60 in fees when the agency finds that the request is made in the public interest. See HAR §§ 2-71-19, -31 and -32.

In addition to fees, the agency may also charge you for the costs of copying and delivering government or personal records in response to your request, outstanding fees and costs from a prior request, and other lawful fees and costs.

The agency may require prepayment of 50% of the total estimated fees and 100% of the total estimated costs prior to processing your request. The following is the estimate of the fees and costs that the agency will charge you, with the applicable waiver amount deducted:

For public record requests only:

Fees: Search	Estimate of time to be spent: <u>1</u> hours (\$2.50 for each 15-minute period)	\$ <u>10.00</u>
Review & segregation	Estimate of time to be spent: <u>1</u> hours (\$5.00 for each 15-minute period)	\$ <u>20.00</u>
Fees waived	<input checked="" type="checkbox"/> general (\$30), OR <input type="checkbox"/> public interest (\$60)	<\$ <u>30.00</u> >
Other	_____	\$ <u>0</u>
	(Pursuant to HAR §§ 2-71-19 & 2-71-31)	
Total Estimated Fees:		\$ <u>0</u>

For all record requests:

Costs: Copying	Estimate of # of pages to be copied: <u>9</u> (@ \$ <u>.50</u> per page, pursuant to HRS § 92-21)	\$ <u>4.50</u>
Delivery	Postage	\$ <u>0</u>
Other	_____	\$ <u>0</u>
Total Estimated Costs:		\$ <u>4.50</u>

PREPAYMENT IS REQUIRED (50% of fees + 100% of costs, as estimated above) \$ 4.50
Payment may be made by cash or: personal check payable to City and County of Honolulu
 other money order, cashier's check

The estimated fees and costs above are for the first incremental disclosure only. Also, only one waiver will be allowed per request, not per incremental disclosure.

For questions about this notice, please contact the person named at the beginning of this form. Questions regarding compliance with the UIPA may be directed to the Office of Information Practices at 808-586-1400 or oip@hawaii.gov.

STATEWIDE REAL PROPERTY TAX VALUATION for FISCAL YEAR 2014-2015
(In Thousands of Dollars)

Land Use Class	Gross Valuation	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Amounts Raised By Taxation
Affordable Rental	\$ 172,625	\$ 1,685	\$ 170,940	\$ -	0	\$ 170,940	\$ 1,051
Residential	\$ 168,452,331	\$ 22,055,048	\$ 146,397,284	\$ 294,158	1,397	\$ 146,103,125	\$ 582,803
Residential A	\$ 13,853,970	\$ 570,142	\$ 13,283,828	\$ 81,389	224	\$ 13,202,440	\$ 79,215
Apartment	\$ 9,123,590	\$ 186,474	\$ 8,937,117	\$ 11,227	76	\$ 8,925,889	\$ 73,047
Commercial	\$ 22,562,609	\$ 2,690,504	\$ 19,872,105	\$ 285,381	358	\$ 19,586,724	\$ 224,094
Industrial	\$ 12,022,616	\$ 805,970	\$ 11,216,646	\$ 157,181	125	\$ 11,059,465	\$ 125,028
Agricultural/Native Forest	\$ 10,975,145	\$ 964,627	\$ 10,010,518	\$ 104,687	393	\$ 9,905,831	\$ 74,460
Vacant Agricultural	\$ 80,561	\$ -	\$ 80,561	\$ 1,015	6	\$ 79,546	\$ 676
Conservation/Preservation	\$ 1,406,709	\$ 116,028	\$ 1,290,682	\$ 98,605	47	\$ 1,192,077	\$ 8,460
Hotel/Resort	\$ 21,074,239	\$ 60,401	\$ 21,013,838	\$ 496,210	320	\$ 20,517,628	\$ 223,988
Homeowner	\$ 22,615,059	\$ 9,372,722	\$ 13,242,336	\$ 8,431	56	\$ 13,233,905	\$ 55,303
Homestead	\$ 5,536,964	\$ 2,045,193	\$ 3,491,771	\$ 2,676	13	\$ 3,489,095	\$ 10,642
Public Service	\$ 820,217	\$ 820,217	\$ -	\$ -	1	\$ -	\$ -
Commercialized Residential	\$ 109,353	\$ -	\$ 109,353	\$ -	0	\$ 109,353	\$ 488
Vacation Rental	\$ 2,687,393	\$ 55,617	\$ 2,631,776	\$ 5,615	33	\$ 2,626,161	\$ 23,242
Time Share	\$ 1,595,127	\$ -	\$ 1,595,127	\$ 3,773	92	\$ 1,591,353	\$ 23,982
TOTAL	\$ 293,088,510	\$ 39,744,628	\$ 253,343,881	\$ 1,550,351	3,141	\$ 251,793,531	\$ 1,506,478

NOTE: Gross valuations do not include nontaxable properties.
Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

STATEWIDE REAL PROPERTY TAX VALUATION for FISCAL YEAR 2013-2014
(In Thousands of Dollars)

Land Use Class	Gross Valuation	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Amounts Raised By Taxation
Affordable Rental	\$ 180,869	\$ 823	\$ 180,046	\$ -	0	\$ 180,046	\$ 1,108
Residential	\$ 166,525,669	\$ 22,079,280	\$ 144,446,389	\$ 264,194	829	\$ 144,182,195	\$ 570,817
Apartment	\$ 8,491,243	\$ 167,523	\$ 8,323,721	\$ 32,790	99	\$ 8,290,931	\$ 68,675
Commercial	\$ 21,994,137	\$ 2,537,944	\$ 19,456,193	\$ 430,688	324	\$ 19,025,505	\$ 217,915
Industrial	\$ 11,578,692	\$ 530,744	\$ 11,047,949	\$ 105,382	120	\$ 10,942,566	\$ 123,465
Agricultural/Native Forest	\$ 10,384,178	\$ 998,923	\$ 9,385,255	\$ 99,220	270	\$ 9,286,035	\$ 70,643
Vacant Agricultural	\$ 105,839	\$ -	\$ 105,839	\$ 13,034	14	\$ 92,805	\$ 789
Conservation/Preservation	\$ 1,470,287	\$ 113,752	\$ 1,356,535	\$ 105,594	57	\$ 1,250,942	\$ 8,958
Hotel/Resort	\$ 18,709,861	\$ 56,168	\$ 18,653,693	\$ 382,763	610	\$ 18,270,930	\$ 196,168
Homeowner	\$ 21,484,696	\$ 9,243,757	\$ 12,240,939	\$ 5,532	49	\$ 12,235,408	\$ 52,113
Homestead	\$ 5,140,489	\$ 1,125,482	\$ 4,015,007	\$ 1,479	18	\$ 4,013,529	\$ 12,241
Public Service	\$ 795,767	\$ 793,467	\$ 2,300	\$ -	0	\$ 2,300	\$ -
Commercialized Residential	\$ 94,183	\$ -	\$ 94,183	\$ -	0	\$ 94,183	\$ 433
Vacation Rental	\$ 2,460,636	\$ 49,714	\$ 2,410,922	\$ 5,118	50	\$ 2,405,804	\$ 19,246
Time Share	\$ 1,484,089	\$ -	\$ 1,484,089	\$ 658	12	\$ 1,483,432	\$ 23,067
TOTAL	\$ 270,900,638	\$ 37,697,576	\$ 233,203,062	\$ 1,446,451	2,452	\$ 231,756,610	\$ 1,365,637

NOTE: Gross valuations do not include nontaxable properties.
Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

STATEWIDE REAL PROPERTY TAX VALUATION for FISCAL YEAR 2012 - 2013
(In Thousands of Dollars)

Land Use Class	Gross Valuation	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Amounts Raised By Taxation
Affordable Rental	\$ 175,094	\$ 533	\$ 174,561	\$ 82	2	\$ 174,479	\$ 968
Residential	\$ 157,457,895	\$ 21,106,936	\$ 136,350,959	\$ 276,500	822	\$ 136,074,459	\$ 523,937
Apartment	\$ 10,057,013	\$ 232,784	\$ 9,824,230	\$ 48,289	250	\$ 9,775,941	\$ 75,407
Commercial	\$ 21,874,859	\$ 2,562,294	\$ 19,312,566	\$ 629,125	368	\$ 18,683,441	\$ 211,425
Industrial	\$ 11,155,247	\$ 505,495	\$ 10,649,752	\$ 91,084	159	\$ 10,558,667	\$ 118,043
Agricultural/Native Forest	\$ 11,688,629	\$ 1,076,888	\$ 10,611,742	\$ 81,921	339	\$ 10,529,821	\$ 73,480
Vacant Agricultural	\$ 109,151	\$ -	\$ 109,151	\$ 16,801	21	\$ 92,350	\$ 785
Conservation/Preservation	\$ 1,579,248	\$ 89,217	\$ 1,490,031	\$ 105,467	63	\$ 1,384,564	\$ 9,628
Hotel/Resort	\$ 17,961,615	\$ 49,388	\$ 17,912,227	\$ 120,066	333	\$ 17,792,162	\$ 184,985
Homeowner	\$ 21,150,760	\$ 9,162,150	\$ 11,988,610	\$ 8,498	63	\$ 11,980,112	\$ 47,023
Single Family	\$ 4,933,125	\$ 415,904	\$ 4,517,222	\$ 8,342	65	\$ 4,508,880	\$ 20,911
Homestead	\$ 4,579,479	\$ 1,107,766	\$ 3,471,714	\$ 1,166	7	\$ 3,470,548	\$ 10,585
Public Service	\$ 797,236	\$ 794,952	\$ 2,284	\$ -	1	\$ 2,284	\$ -
Time Share	\$ 1,510,939	\$ -	\$ 1,510,939	\$ 2,064	47	\$ 1,508,875	\$ 23,388
Commercialized Residential	\$ 75,248	\$ -	\$ 75,248	\$ 82	1	\$ 75,166	\$ 338
TOTAL	\$ 265,105,539	\$ 37,104,305	\$ 228,001,234	\$ 1,389,485	2,541	\$ 226,611,749	\$ 1,300,905

NOTE: Gross valuations do not include nontaxable properties.
Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

STATEWIDE REAL PROPERTY TAX VALUATION for FISCAL YEAR 2011 - 2012
(In Thousands of Dollars)

Land Use Class	Gross Valuation	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Amounts Raised By Taxation
Affordable Rental	\$ 223,895	\$ 1,370	\$ 222,525	\$ 127	4	\$ 222,398	\$ 1,234
Residential	\$ 156,875,891	\$ 21,202,577	\$ 135,673,314	\$ 304,326	1787	\$ 135,368,988	\$ 521,200
Apartment	\$ 11,037,883	\$ 228,971	\$ 10,808,912	\$ 133,084	515	\$ 10,675,828	\$ 79,191
Commercial	\$ 21,516,486	\$ 2,486,026	\$ 19,030,460	\$ 464,530	390	\$ 18,565,929	\$ 207,142
Industrial	\$ 11,092,204	\$ 398,205	\$ 10,693,999	\$ 193,409	190	\$ 10,500,589	\$ 117,247
Agricultural/Native Forest	\$ 11,854,970	\$ 1,037,004	\$ 10,817,966	\$ 170,386	848	\$ 10,647,580	\$ 73,930
Vacant Agricultural	\$ 145,507	\$ -	\$ 145,507	\$ 33,262	29	\$ 112,245	\$ 954
Conservation/Preservation	\$ 1,606,981	\$ 87,978	\$ 1,519,002	\$ 100,075	57	\$ 1,418,927	\$ 9,810
Hotel/Resort	\$ 18,269,085	\$ 100,748	\$ 18,168,337	\$ 235,808	1,050	\$ 17,932,528	\$ 183,793
Homeowner	\$ 22,439,019	\$ 11,243,031	\$ 11,195,988	\$ 16,643	105	\$ 11,179,345	\$ 43,213
Single Family	\$ 4,948,499	\$ 384,353	\$ 4,564,146	\$ 22,334	50	\$ 4,541,812	\$ 18,405
Homestead	\$ 4,682,462	\$ 975,649	\$ 3,706,813	\$ 2,274	17	\$ 3,704,539	\$ 14,010
Public Service	\$ 790,981	\$ 787,337	\$ 3,644	\$ -	0	\$ 3,644	\$ -
Time Share	\$ 1,627,652	\$ -	\$ 1,627,652	\$ 20,189	231	\$ 1,607,463	\$ 24,112
Commercialized Residential	\$ 70,464	\$ 163	\$ 70,301	\$ -	0	\$ 70,301	\$ 295
TOTAL	\$ 267,181,978	\$ 38,933,413	\$ 228,248,566	\$ 1,696,447	5,273	\$ 226,552,118	\$ 1,294,535

NOTE: Gross valuations do not include nontaxable properties.

Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

STATEWIDE REAL PROPERTY TAX VALUATION for FISCAL YEAR 2010-2011
(In Thousands of Dollars)

Land Use Class	Gross Valuation	Total Exemptions	Net Valuation	50% Of Appeal Value	Number Of Appeals	Valuation For Tax Rate	Amounts Raised By Taxation
Affordable Rental	\$ 167,136	\$ 874	\$ 166,262	\$ 151	6	\$ 166,111	\$ 922
Residential	\$ 7,177,592	\$ 316,477	\$ 6,861,115	\$ 32,954	289	\$ 6,828,161	\$ 62,136
Improved Residential	\$ 6,288,980	\$ 472,027	\$ 5,816,953	\$ 21,739	92	\$ 5,795,214	\$ 28,976
Apartment	\$ 11,575,494	\$ 239,269	\$ 11,336,225	\$ 82,508	463	\$ 11,253,717	\$ 79,150
Commercial	\$ 22,152,845	\$ 2,459,540	\$ 19,693,305	\$ 470,378	561	\$ 19,222,926	\$ 214,628
Industrial	\$ 11,606,269	\$ 430,598	\$ 11,175,670	\$ 191,164	277	\$ 10,984,507	\$ 121,435
Agricultural/Native Forest	\$ 13,071,354	\$ 960,553	\$ 12,110,801	\$ 142,782	514	\$ 11,968,019	\$ 80,120
Vacant Agricultural	\$ 227,600	\$ -	\$ 227,600	\$ 24,463	31	\$ 203,137	\$ 1,727
Conservation/Preservation	\$ 1,638,718	\$ 95,759	\$ 1,542,959	\$ 48,288	76	\$ 1,494,671	\$ 10,057
Hotel/Resort	\$ 19,300,444	\$ 97,690	\$ 19,202,753	\$ 941,049	1,069	\$ 18,261,704	\$ 179,071
Unimproved Residential	\$ 359,121	\$ 20,894	\$ 338,227	\$ 7,148	13	\$ 331,079	\$ 2,069
Homeowner	\$ 100,425,939	\$ 24,671,816	\$ 75,754,123	\$ 60,092	404	\$ 75,694,031	\$ 262,457
Non-Homeowner	\$ 66,827,875	\$ 7,103,711	\$ 59,724,164	\$ 275,892	490	\$ 59,448,272	\$ 212,825
Single Family	\$ 5,242,856	\$ 326,310	\$ 4,916,546	\$ 34,268	227	\$ 4,882,279	\$ 19,739
Homestead	\$ 5,077,219	\$ 979,088	\$ 4,098,130	\$ 2,457	17	\$ 4,095,673	\$ 15,541
Public Service	\$ 798,449	\$ 795,142	\$ 3,307	\$ -	0	\$ 3,307	\$ -
Time Share	\$ 2,138,057	\$ -	\$ 2,138,057	\$ 361,104	1,194	\$ 1,776,953	\$ 24,877
Commercialized Residential	\$ 73,823	\$ -	\$ 73,823	\$ 632	2	\$ 73,191	\$ 293
TOTAL	\$ 274,149,769	\$ 38,969,749	\$ 235,180,021	\$ 2,697,069	5,725	\$ 232,482,952	\$ 1,316,024

NOTE: Gross valuations do not include nontaxable properties.

Source: Administration/Technical Branch
Real Property Assessment Division
Department of Budget and Fiscal Services
City and County of Honolulu

CITY AND COUNTY OF HONOLULU
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS
TAX YEAR FROM 2010 TO 2010

GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
2010								
	HEARING TYPE: BOARD OF REVIEW							
	HEARING STATUS: Open							
Count: 1,554	BLDG	3,280,396,900	2,457,769,400	828,534,500	1,167	3,280,396,900	0 Appeal Fees	38,275.00 1,531
	LAND	4,813,126,400	3,366,268,900	1,456,550,300	1,506	4,813,126,400	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	169,686,900	176,375,500	6,862,400	27	169,686,900	0 Appeals Settled	0 0
	EX-LAND	64,680,200	69,245,600	4,612,000	18	64,680,200	0 Total Paid	0.00 0
	TOTAL	7,859,156,200	5,596,667,300	2,294,061,000		7,859,156,200	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total-50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1,554
							Value Increases	0 0
	HEARING TYPE (BOARD OF REVIEW) TOTALS:							
Count: 1,554	BLDG	3,280,396,900	2,457,769,400	828,534,500	1,167	3,280,396,900	0 Appeal Fees	38,275.00 1,531
	LAND	4,813,126,400	3,366,268,900	1,456,550,300	1,506	4,813,126,400	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	169,686,900	176,375,500	6,862,400	27	169,686,900	0 Appeals Settled	0 0
	EX-LAND	64,680,200	69,245,600	4,612,000	18	64,680,200	0 Total Paid	0.00 0
	TOTAL	7,859,156,200	5,596,667,300	2,294,061,000		7,859,156,200	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1,554
							Value Increases	0 0
	HEARING TYPE: TAX APPEAL COURT							
	HEARING STATUS: Open							
Count: 90	BLDG	596,949,500	226,995,800	369,953,700	84	596,949,500	0 Appeal Fees	0.00 0
	LAND	173,281,400	74,875,500	98,405,900	90	173,281,400	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	4,903,300	5,068,500	165,200	1	4,903,300	0 Appeals Settled	0 0
	EX-LAND	1,215,400	1,050,200	0	0	1,215,400	0 Total Paid	0.00 0
	TOTAL	764,112,200	295,752,600	468,524,800		764,112,200	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total-50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 90
							Value Increases	0 0

CITY AND COUNTY OF HONOLULU
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS
TAX YEAR FROM 2012 TO 2012
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
2012	HEARING TYPE: BOARD OF REVIEW							
	HEARING STATUS: Open							
Count: 995	BLDG	1,941,372,600	1,442,042,400	499,330,200	790	1,941,372,600	0 Appeal Fees	24,425.00 977
	LAND	2,413,435,800	1,510,528,800	902,907,000	969	2,413,435,800	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	50,662,300	69,638,900	19,069,100	28	50,662,300	0 Appeals Settled	0 0
	EX-LAND	33,841,600	67,283,900	33,442,300	18	33,841,600	0 Total Paid	0.00 0
	TOTAL	4,270,304,500	2,832,043,300	1,450,114,700		4,270,304,500	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 995
							Value Increases	0 0
	HEARING TYPE (BOARD OF REVIEW) TOTALS:							
Count: 995	BLDG	1,941,372,600	1,442,042,400	499,330,200	790	1,941,372,600	0 Appeal Fees	24,425.00 977
	LAND	2,413,435,800	1,510,528,800	902,907,000	969	2,413,435,800	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	50,662,300	69,638,900	19,069,100	28	50,662,300	0 Appeals Settled	0 0
	EX-LAND	33,841,600	67,283,900	33,442,300	18	33,841,600	0 Total Paid	0.00 0
	TOTAL	4,270,304,500	2,832,043,300	1,450,114,700		4,270,304,500	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 995
							Value Increases	0 0
	HEARING TYPE: TAX APPEAL COURT							
	HEARING STATUS: Open							
Count: 275	BLDG	923,835,200	410,570,400	513,264,800	262	923,835,200	0 Appeal Fees	0.00 0
	LAND	606,809,200	164,068,400	442,740,800	274	606,809,200	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	4,260,000	14,812,100	10,552,100	1	4,260,000	0 Appeals Settled	0 0
	EX-LAND	0	7,570,500	7,570,500	1	0	0 Total Paid	0.00 0
	TOTAL	1,526,384,400	552,256,200	974,128,200		1,526,384,400	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 275
							Value Increases	0 0

CITY AND COUNTY OF HONOLULU
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS
TAX YEAR FROM 2013 TO 2013

GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
2013	HEARING TYPE: BOARD OF REVIEW							
	HEARING STATUS: Open							
Count: 1,317	BLDG	2,762,978,200	2,029,127,500	738,493,300	1,082	2,762,978,200	0 Appeal Fees	32,500.00 1,300
	LAND	2,702,468,900	1,786,708,500	919,895,900	1,254	2,702,468,900	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	27,518,900	90,810,500	63,735,500	59	27,518,900	0 Appeals Settled	0 0
	EX-LAND	28,489,900	107,437,300	82,668,900	35	28,489,900	0 Total Paid	0.00 0
	TOTAL	5,409,438,300	3,626,577,800	1,803,742,100		5,409,438,300	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total-50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1,317
							Value Increases	0 0
	HEARING TYPE (BOARD OF REVIEW) TOTALS:							
Count: 1,317	BLDG	2,762,978,200	2,029,127,500	738,493,300	1,082	2,762,978,200	0 Appeal Fees	32,500.00 1,300
	LAND	2,702,468,900	1,786,708,500	919,895,900	1,254	2,702,468,900	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	27,518,900	90,810,500	63,735,500	59	27,518,900	0 Appeals Settled	0 0
	EX-LAND	28,489,900	107,437,300	82,668,900	35	28,489,900	0 Total Paid	0.00 0
	TOTAL	5,409,438,300	3,626,577,800	1,803,742,100		5,409,438,300	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1,317
							Value Increases	0 0
	HEARING TYPE: TAX APPEAL COURT							
	HEARING STATUS: Open							
Count: 219	BLDG	222,129,000	108,625,400	113,503,600	211	222,129,000	0 Appeal Fees	0.00 0
	LAND	392,000,400	56,723,200	335,277,200	218	392,000,400	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	4,483,900	5,799,700	1,315,800	1	4,483,900	0 Appeals Settled	0 0
	EX-LAND	3,597,100	8,759,300	5,162,200	1	3,597,100	0 Total Paid	0.00 0
	TOTAL	606,048,400	150,789,600	455,258,800		606,048,400	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total-50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 219
							Value Increases	0 0

CITY AND COUNTY OF HONOLULU
PROPERTY ADJUSTMENT TO TAX ROLL ACCOUNTING & REGISTER OF APPEAL ACCOUNTS
TAX YEAR FROM 2014 TO 2014
GRAND TOTALS BY PRIORYR, HEARING TYPE AND HEARING STATUS

YEAR		ORIGINAL VALUE	TAXPAYER VALUE	DISPUTED VALUE	DISPUTED COUNT	FINAL VALUE	ADJUSTMENT	LITIGATED FUNDS VALUE/COUNT
2014								
	HEARING TYPE: BOARD OF REVIEW							
	HEARING STATUS: Open							
	Count: 1,947							
	BLDG	3,073,887,300	2,117,748,700	961,224,700	1,670	3,073,887,300	0 Appeal Fees	48,525.00 1,941
	LAND	3,268,595,100	2,074,929,300	1,213,988,300	1,908	3,268,595,100	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	84,389,700	108,598,600	25,944,700	50	84,389,700	0 Appeals Settled	0 0
	EX-LAND	41,729,700	48,166,800	18,867,600	29	41,729,700	0 Total Paid	0.00 0
	TOTAL	6,216,363,000	4,035,912,600	2,214,824,100		6,216,363,000	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1,947
							Value Increases	0 0
	HEARING TYPE (BOARD OF REVIEW) TOTALS:							
	Count: 1,947							
	BLDG	3,073,887,300	2,117,748,700	961,224,700	1,670	3,073,887,300	0 Appeal Fees	48,525.00 1,941
	LAND	3,268,595,100	2,074,929,300	1,213,988,300	1,908	3,268,595,100	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	84,389,700	108,598,600	25,944,700	50	84,389,700	0 Appeals Settled	0 0
	EX-LAND	41,729,700	48,166,800	18,867,600	29	41,729,700	0 Total Paid	0.00 0
	TOTAL	6,216,363,000	4,035,912,600	2,214,824,100		6,216,363,000	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 1,947
							Value Increases	0 0
	HEARING TYPE: TAX APPEAL COURT							
	HEARING STATUS: Open							
	Count: 205							
	BLDG	193,925,300	121,165,800	72,759,500	203	193,925,300	0 Appeal Fees	0.00 0
	LAND	226,358,500	131,749,500	94,609,000	205	226,358,500	0 Appeal Fees Refunded	0.00 0
	EX-BLDG	4,275,000	4,275,000	0	0	4,275,000	0 Appeals Settled	0 0
	EX-LAND	25,000	25,000	0	0	25,000	0 Total Paid	0.00 0
	TOTAL	415,983,800	248,615,300	167,368,500		415,983,800	0 Total Refund	0.00 0
	BLDG TAX			0.00			Refund Issued	0.00 0
	LAND TAX			0.00			Total -50% Tax on Appeal	0.00 0
	TOT TAX	0.00	0.00	0.00			Appeal Funds	0.00 0
							Value Reductions	0 0
							No Change	0 205
							Value Increases	0 0