



APPEAL INSTRUCTIONS AND FORM

INSTRUCTIONS FOR FILING AN APPEAL WITH THE BOARD OF REVIEW

1. Complete form DFT-595 *Taxpayer's Notice and Receipt of Real Property Tax Appeal*. Keep a copy of your completed form for your records. Read and follow instructions carefully. **Incomplete notices of appeal shall not be filed or accepted by the board.** ([Chapter 203 Rules of Procedure and Forms for the Board of Review](#))
2. Enter the tax map key and land classification found on the assessment notice. A separate appeal must be filed for each land classification under appeal.
3. Enter the assessment year under appeal. ([See Maui County Code 3.48.595](#))
4. Enter the appellant's name, mailing address and phone number(s). If the appellant has a contractual obligation to pay the property tax, the appellant must submit proof of such obligation with the appeal. The appeal form must be signed by the appellant or his representative. Any person representing an appellant must have a letter of authorization.
5. To indicate the basis for the appeal, check off the appropriate ground(s) of appeal. Evidence used to support the ground(s) of appeal should be submitted with this form.
6. If appealing the assessed valuation, enter the appellant's opinion of value.
7. Submit two (2) complete sets of appeal form with evidence
8. **At the time of filing, the \$75.00 appeal fee must be submitted with each appeal.** Do not send cash. Checks should be made payable to the **County of Maui**. If for any reason, the filing fee is not included with your appeal, (this includes checks that are non-negotiable due to being stale-dated, post-dated, or unsigned, etc.) your appeal will not be filed or accepted by the board. ([Chapter 203 Rules of Procedure and Forms for the Board of Review](#))
9. The 2024 appeal deadline is Tuesday, April 9, 2024. If the appeal is delivered in person, the **Real Property Assessment Division** must receive the appeal form by 4:00 p.m., April 9, 2024. If the appeal is mailed, it must be **US postmarked** on or before April 9, 2024. **To ensure your application is received, we recommend mailing this application via certified mail with return receipt requested along with a self-addressed stamped envelope for the return of a copy of your processed application for your records. One application per envelope.**
10. The Board of Review Address is: County of Maui, Board of Review, 110 'Ala'ihī Street, Suite 110, Kahului, HI 96732.
11. Even though there is an appeal pending, you must pay all taxes by the due dates or penalty and interest will be charged. Should you be successful in your appeal, any overpayment in taxes will be refunded to you as soon as procedurally possible.
12. Notification of the hearing date will be mailed 15 days in advance of the hearing. Notify the Real Property Assessment Division if the appellant's contact information requires updating.



BOARD OF REVIEW FOR THE COUNTY OF MAUI

TAXPAYER'S NOTICE AND RECEIPT OF REAL PROPERTY TAX APPEAL

The cost to be deposited by the taxpayer on appeal to the Board of Review shall be \$75 for each real property tax appeal.

TMK: _____

Two complete sets of your evidence & appeal must be provided.

GENERAL LAND CLASS

Notice is hereby given that
 whose mailing address is hereby
 appeals the assessment made for the purpose of real property taxation for the year identified by the above tax key.

Must be filled in if appealing assessed value.

What is your opinion of total assessment value?
 Total \$

(For Official Use)

FOR OFFICIAL USE

County's total assessment value
 Total \$

Please indicate your ground(s) of appeal (must select at least one)
 See [Maui County Code 3.48.605](#)

- Assessment of property exceeds by more than 20% the assessment of market value used by the County.
- There is a lack of uniformity or inequality, brought about by inability of the methods used or error in the application of the methods to the property involved.
- You have been denied an exemption to which you are entitled. Please indicate your opinion of the exemption amount and type of exemption
- The assessment methods are unconstitutional or in violation of State laws or County ordinances.
- The General Land Class is incorrect. Please indicate your opinion of general land class
- You have been denied a circuit breaker tax credit to which you are entitled.

REMARKS:

TAXPAYER'S CHECKLIST

- Filled all required fields
- Included 2 sets of appeal form with evidence
- Included check for \$75 payable to: **County of Maui**
- Signed form and entered contact information

Signed: Dated:

Print Name:

*Address:

*address required if the appeal is signed by a representative

Email Address:

I can best be contacted at:

Telephone: Home Work Cell

Local Contact: Home Work Cell

FOR OFFICIAL USE

Received/Time stamped By:

Entered By: Date:

SEE INSTRUCTIONS – ALL HIGHLIGHTED FIELDS MUST BE FILLED TO SUBMIT APPEAL