

This is a reminder that the deadline to appeal real property tax assessments in the City & County of Honolulu is **January 15**. (In 2011, because the 15th is a Saturday and Monday the 17th is Martin Luther King, Jr. day, the effective deadline is the 18th.) Per the City & County web site:

Important Note: The completed appeal form or written submittal and deposit must be received and date-stamped on or before 4:30 pm at one of our offices or by 11:59 pm on-line, January 18, 2011. If the appeal is mailed, it must be postmarked by a government postal service by January 18, 2011. An appeal cannot be submitted by facsimile (fax) or via email.

I've attached an article that may be helpful to you and/or your clients. More information is available at

www.realpropertyhonolulu.com

www.honolulupropertytax.com

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To comply with certain U.S. Treasury regulations, we inform you that, unless expressly stated otherwise, any U.S. federal tax advice contained in this communication is not intended to be, and cannot be, used for the purpose of (1) avoiding penalties that may be imposed on the taxpayer, or (2) promoting, marketing, or recommending to another party any transaction addressed herein.