
A BILL FOR AN ACT

RELATING TO REAL PROPERTY TAX APPEALS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Chapter 232-16, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "**§232-16 Appeal to tax appeal court.** A taxpayer or
4 county[~~, in all cases,~~] may appeal directly to the tax appeal
5 court without appealing to a state board of review, or any
6 equivalent administrative body established by county
7 ordinance[-]; provided that a taxpayer appealing a real property
8 tax assessment shall first obtain a decision from an
9 administrative body established by county ordinance before
10 appealing to the tax appeal court. An appeal to the tax appeal
11 court is properly commenced by filing, on or before the date
12 fixed by law for the taking of the appeal, a written notice of
13 appeal in the office of the tax appeal court and by service of
14 the notice of appeal on the director of taxation and, in the
15 case of an appeal from a decision involving the county as a
16 party, the real property assessment division of the county
17 involved. An appealing taxpayer shall also pay the costs in the
18 amount fixed by section 232-22.



1 The notice of appeal to the tax appeal court shall be
2 sufficient if it meets the requirements prescribed for a notice
3 of appeal to the board of review and may be amended at any time;
4 provided that it sets forth the following additional
5 information, to wit:

6 A brief description of the property involved in sufficient
7 detail to identify the same and the valuation placed thereon by
8 the assessor.

9 The notice of appeal shall be accompanied by a copy of the
10 taxpayer's return, if any has been filed; provided that an
11 individual taxpayer is authorized to redact all but the last
12 four digits of the taxpayer's social security number from any
13 accompanying tax return[-]; provided further that, in the case
14 of a taxpayer appealing a real property tax assessment, the
15 notice of appeal shall be accompanied by a copy of the decision
16 from an administrative body established by county ordinance.

17 An appeal to the tax appeal court shall be deemed to have
18 been taken in time if the notice thereof and costs and the copy
19 of the notice shall have been deposited in the mail, postage
20 prepaid, properly addressed to the tax appeal court, the
21 director of taxation, or the real property assessment division
22 of the county involved, and to the taxpayer or taxpayers in the



1 case of an appeal taken by a county, respectively, on or before
2 the date fixed by law for the taking of the appeal.

3 An appeal to the tax appeal court shall bring up for review
4 all questions of fact and all questions of law, including
5 constitutional questions, necessary to the determination of the
6 objections raised by the taxpayer or county in the notice of
7 appeal."

8 SECTION 2. Statutory material to be repealed is bracketed
9 and stricken. New statutory material is underscored.

10 SECTION 3. This Act shall take effect upon its approval.

11

INTRODUCED BY: *[Signature]*

[Signature]
[Signature]
Melle Carruce
[Signature]

JAN 26 2011

Report Title:

Real Property Tax Appeals; Tax Appeal Court

Description:

Requires real property tax appellants to first obtain a decision from an administrative body established by county ordinance prior to appealing to the Tax Appeal Court.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

