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# 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) 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, prior to  
10 appealing to the tax appeal court, if county ordinance requires  
11 a taxpayer to do so. An appeal to the tax appeal court is  
12 properly commenced by filing, on or before the date fixed by law  
13 for the taking of the appeal, a written notice of appeal in the  
14 office of the tax appeal court and by service of the notice of  
15 appeal on the director of taxation and, in the case of an appeal  
16 from a decision involving the county as a party, the real  
17 property assessment division of the county involved. An



1 appealing taxpayer shall also pay the costs in the amount fixed  
2 by section 232-22.

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

8 A] a brief description of the property involved in  
9 sufficient detail to identify the same and the valuation placed  
10 thereon by the assessor.

11 (c) The notice of appeal shall be accompanied by a copy of  
12 the taxpayer's return, if any has been filed; provided that an  
13 individual taxpayer is authorized to redact all but the last  
14 four digits of the taxpayer's social security number from any  
15 accompanying tax return.

16 If a county ordinance requires a taxpayer appealing a real  
17 property tax assessment to first obtain a decision from an  
18 administrative body established by county ordinance prior to  
19 appealing to the tax appeal court, the notice of appeal shall be  
20 accompanied by a copy of the decision from the administrative  
21 body.



1        (d) An appeal to the tax appeal court shall be deemed to  
2 have been taken in time if the notice thereof and costs and the  
3 copy of the notice shall have been deposited in the mail,  
4 postage prepaid, properly addressed to the tax appeal court, the  
5 director of taxation, or the real property assessment division  
6 of the county involved, and to the taxpayer or taxpayers in the  
7 case of an appeal taken by a county, respectively, on or before  
8 the date fixed by law for the taking of the appeal.

9        (e) An appeal to the tax appeal court shall bring up for  
10 review all questions of fact and all questions of law, including  
11 constitutional questions, necessary to the determination of the  
12 objections raised by the taxpayer or county in the notice of  
13 appeal."

14        SECTION 2. This Act does not affect rights and duties that  
15 matured, penalties that were incurred, and proceedings that were  
16 begun before its effective date.

17        SECTION 3. Statutory material to be repealed is bracketed  
18 and stricken. New statutory material is underscored.

19        SECTION 4. This Act shall take effect upon its approval.

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**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, if required to do so by county ordinance. (SD2)

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

