

JAN 26 2011

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. The legislature finds that the current law
2 permits a taxpayer appealing a real property tax assessment to
3 appeal directly to the state tax court, bypassing the applicable
4 county real property tax review board. This creates
5 inefficiency and waste for both state and county governments.
6 County real property tax review boards are frequently able to
7 conclusively settle disputes regarding real property tax
8 assessments. Requiring appellants to first appeal to the
9 applicable county real property tax review board will promote
10 fairness for all taxpayers.

11 SECTION 2. Section 232-16, Hawaii Revised Statutes, is
12 amended to read as follows:

13 "**§232-16 Appeal to tax appeal court.** A taxpayer or
14 county[, ~~in all cases,~~] may appeal directly to the tax appeal
15 court without appealing to a state board of review, or any
16 equivalent administrative body established by county
17 ordinance[-]; provided that a taxpayer appealing a real property
18 tax assessment shall first obtain a decision from an



1 administrative body established by county ordinance before
2 appealing to the tax appeal court. An appeal to the tax appeal
3 court is properly commenced by filing, on or before the date
4 fixed by law for the taking of the appeal, a written notice of
5 appeal in the office of the tax appeal court and by service of
6 the notice of appeal on the director of taxation and, in the
7 case of an appeal from a decision involving the county as a
8 party, the real property assessment division of the county
9 involved. An appealing taxpayer shall also pay the costs in the
10 amount fixed by section 232-22.

11 The notice of appeal to the tax appeal court shall be
12 sufficient if it meets the requirements prescribed for a notice
13 of appeal to the board of review, and may be amended at any time;
14 provided that it sets forth the following additional
15 information, to wit:

16 A brief description of the property involved in sufficient
17 detail to identify the same and the valuation placed thereon by
18 the assessor.

19 The notice of appeal shall be accompanied by a copy of the
20 taxpayer's return, if any has been filed; provided that an
21 individual taxpayer is authorized to redact all but the last



1 four digits of the taxpayer's social security number from any
2 accompanying tax return.

3 In the case of a taxpayer appealing a real property tax
4 assessment before a tax appeal court, the notice of appeal shall
5 be accompanied by a copy of the decision from an administrative
6 body established by county ordinance.

7 An appeal to the tax appeal court shall be deemed to have
8 been taken in time if the notice thereof and costs and the copy
9 of the notice shall have been deposited in the mail, postage
10 prepaid, properly addressed to the tax appeal court, the
11 director of taxation, or the real property assessment division
12 of the county involved, and to the taxpayer or taxpayers in the
13 case of an appeal taken by a county, respectively, on or before
14 the date fixed by law for the taking of the appeal.

15 An appeal to the tax appeal court shall bring up for review
16 all questions of fact and all questions of law, including
17 constitutional questions, necessary to the determination of the
18 objections raised by the taxpayer or county in the notice of
19 appeal."


20 SECTION 3. Statutory material to be repealed is bracketed
21 and stricken. New statutory material is underscored.

22



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

2

INTRODUCED BY: 



Report Title:

Real Property Tax Assessment; Appeal; County Real Property Tax Review Board

Description:

Requires persons appealing real property tax assessments to first appeal to the applicable county real property tax review board prior to appealing to the state tax court.

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