

Honolulu, Hawaii

Feb 17, 2011

RE: H.B. No. 1532
H.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Sixth State Legislature
Regular Session of 2011
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 1532 entitled:

"A BILL FOR AN ACT RELATING TO REAL PROPERTY TAX APPEALS,"

begs leave to report as follows:

The purpose of this bill is to help alleviate unnecessary appeals to the Tax Appeal Court by requiring taxpayers who wish to appeal a real property tax assessment to first obtain a decision from an appropriate county administrative body.

The Real Property Tax Division of Maui County, Mayor of Maui County, a member of the County Council of Maui County, and a concerned individual supported this bill. The City and County of Honolulu and Tax Foundation of Hawaii provided comments.

Your Committee has amended this bill by:

- (1) Requiring a real property tax assessment appellant to obtain an initial decision from an administrative body established by the county when required to do so by county law; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.



As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1532, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1532, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary,


GILBERT KEITH-AGARAN, Chair



