

STAND. COM. REP. NO. 919

Honolulu, Hawaii

March 4, 2011

RE: H.B. No. 1532
H.D. 2

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

Sir:

Your Committee on Finance, to which was referred H.B. No. 1532, H.D. 1, 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:

- (1) 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) The notice of appeal to be accompanied with a copy of the decision rendered by the administrative body.

The Mayor of the County of Maui, Real Property Tax Division of the County of Maui, a Councilmember of the Maui County Council, City and County of Honolulu Real Property Assessment Division, and County of Hawaii Department of Finance-Real Property Tax testified in support of this bill. A concerned individual testified in opposition to this measure. The Tax Foundation of Hawaii provided comments.

Your Committee has amended this bill by:

- (1) Inserting a savings clause; and

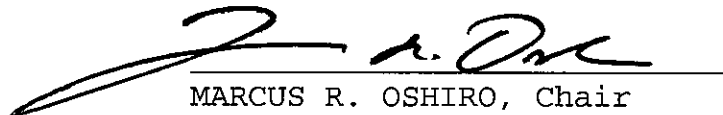
HB1532 HD2 HSCR FIN HMS 2011-2822



- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1532, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1532, H.D. 2.

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


MARCUS R. OSHIRO, Chair



