

STAND. COM. REP. NO.

888

Honolulu, Hawaii

MAR 24 2011

RE: H.B. No. 1532  
H.D. 2  
S.D. 1

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2011  
State of Hawaii

Sir:

Your Committee on Public Safety, Government Operations, and Military Affairs, to which was referred H.B. No. 1532, H.D. 2, entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to help reduce the number of 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 county ordinance prior to appealing to the Tax Appeal Court when required to do so by county law; and
- (2) The notice of appeal to be accompanied by a copy of the decision rendered by the administrative body.

Your Committee received testimony in support of this measure from the Department of Budget and Fiscal Services of the City and County of Honolulu, the County of Maui Real Property Tax Division, the Mayor of the County of Maui, and a member of the Maui County Council. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that taxpayers currently have the option of appealing a disputed real property tax assessment with either the Tax Appeal Court or a county board of review. Your Committee




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further finds that the current wait for a trial date for cases filed with the Tax Appeal Court is approximately eighteen months. This measure will help to alleviate the workload of the Tax Appeal Court and allow for a quicker resolution of real property tax appeals at the county review level.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Public Safety, Government Operations, and Military Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1532, H.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1532, H.D. 2, S.D. 1, and be referred to the Committee on Judiciary and Labor.

Respectfully submitted on  
behalf of the members of the  
Committee on Public Safety,  
Government Operations, and  
Military Affairs,



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WILL ESPERO, Chair



The Senate  
 Twenty-Sixth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Public Safety, Government Operations, and**  
**Military Affairs**  
**PGM**

Bill / Resolution No.:*	Committee Referral:	Date:		
HD 1532, HD 2	PGM, JDL	3-22-11		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input type="checkbox"/> Pass, unamended 2312	<input checked="" type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310		
<input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
ESPERO, Will (C)	/			
KIDANI, Michelle N. (VC)	/			
BAKER, Rosalyn H.	/			
RYAN, Pohai	/			
SLOM, Sam				/
<b>TOTAL</b>	4	0	0	1
Recommendation:				
<input checked="" type="checkbox"/> Adopted		<input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:				
<i>Michelle N. Kidani</i>				
<b>Distribution:</b>				
Original	Yellow	Pink	Goldenrod	
File with Committee Report	Clerk's Office	Drafting Agency	Committee File Copy	

\*Only one measure per Record of Votes