
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) 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 if a county ordinance requires a



1 taxpayer appealing a real property tax assessment to first
2 obtain a decision from an administrative body before
3 appealing to the tax appeal court, then the taxpayer shall
4 first obtain a decision from an administrative body
5 established by county ordinance before appealing to the tax
6 appeal court. An appeal to the tax appeal court is properly
7 commenced by filing, on or before the date fixed by law for the
8 taking of the appeal, a written notice of appeal in the office
9 of the tax appeal court and by service of the notice of appeal
10 on the director of taxation and, in the case of an appeal from a
11 decision involving the county as a party, the real property
12 assessment division of the county involved. An appealing
13 taxpayer shall also pay the costs in the amount fixed by section
14 232-22.

15 (b) The notice of appeal to the tax appeal court shall be
16 sufficient if it meets the requirements prescribed for a notice
17 of appeal to the board of review and may be amended at any time;
18 provided that it sets forth [~~the following additional~~
19 ~~information, to wit: A]~~ a brief description of the property
20 involved in sufficient detail to identify the same and the
21 valuation placed thereon by the assessor.



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

6 In the case of a taxpayer appealing a real property tax
7 assessment to the tax appeal court, if a county ordinance
8 requires a taxpayer appealing a real property tax assessment to
9 first obtain a decision from an administrative body established
10 by county ordinance before appealing to the tax appeal court,
11 the notice of appeal shall be accompanied by a copy of the
12 decision from an administrative body established by county
13 ordinance.

14 (d) An appeal to the tax appeal court shall be deemed to
15 have been taken in time if the notice thereof and costs and the
16 copy of the notice shall have been deposited in the mail,
17 postage prepaid, properly addressed to the tax appeal court, the
18 director of taxation, or the real property assessment division
19 of the county involved, and to the taxpayer or taxpayers in the
20 case of an appeal taken by a county, respectively, on or before
21 the date fixed by law for the taking of the appeal.



1 (e) An appeal to the tax appeal court shall bring up for
2 review all questions of fact and all questions of law, including
3 constitutional questions, necessary to the determination of the
4 objections raised by the taxpayer or county in the notice of
5 appeal."

6 SECTION 3. Statutory material to be repealed is bracketed
7 and stricken. New statutory material is underscored.

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

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Report Title:

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

Description:

Provides each county the option of requiring 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 appeal court. (SD1)

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