

STAND. COM. REP. NO. 168

Honolulu, Hawaii

FEB 15 2011

RE: S.B. No. 1222  
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 S.B. No. 1222 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 require a taxpayer appealing a real property tax assessment to first obtain a decision from an administrative body established by county ordinance before appealing to the state Tax Appeal Court.

Your Committee received testimony in support of this measure from one county department. Your Committee received comments on this measure from one county department.

Your Committee finds that the current law permits a taxpayer appealing a real property tax assessment to appeal directly to the state Tax Appeal Court, bypassing the applicable county real property tax review board. This creates inefficiency and waste for both state and county governments. County real property tax review boards are frequently able to conclusively settle disputes regarding real property tax assessments. Requiring appellants to first appeal to the applicable county real property tax review board will promote fairness for all taxpayers.

Your Committee has amended this measure by:

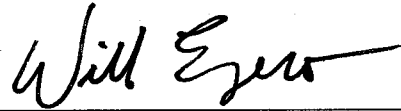
- (1) Making clarifying amendments to the appeals process provisions; and



- (2) 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 S.B. No. 1222, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1222, 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,



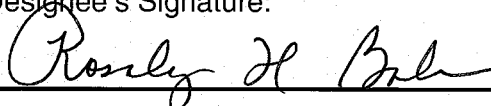
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WILL ESPERO, Chair



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.:* <b>SB 1222</b>	Committee Referral: <b>PGM, JDL</b>	Date: <b>2-12-2011</b>		
<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>	<b>3</b>	<b>-</b>	<b>-</b>	<b>2</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<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