
A BILL FOR AN ACT

RELATING TO BOARDS OF REVIEW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 232-6, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "§232-6 **Appointment, removal, compensation.** There is
4 created a board of review for each taxation district.
5 Additional boards may be created in any taxation district by the
6 director of taxation where the number of disputes to be decided
7 cannot be reasonably decided within one year. Each taxation
8 district shall have no more than three boards. Each board shall
9 consist of five members who shall be citizens of the State and
10 residents of the district for which the board is appointed,
11 shall have resided at the time of appointment for at least three
12 years in the State, and shall be appointed and be removable by
13 the governor as provided in section 26-34. The governor shall
14 designate a member of each board to act as chairperson thereof.
15 In addition, the governor shall designate a member of each board
16 to act as vice chairperson who shall serve as the chairperson of
17 the board during the temporary absence from the State, illness,
18 or disqualification of the chairperson. Any vacancy in any



1 board shall be filled for the unexpired term. Each member shall
2 receive and be paid out of the treasury compensation for the
3 member's services at the rate of \$10 per day for each day's
4 actual attendance and the member's actual traveling expenses.
5 No officer or employee of the State shall be eligible for
6 appointment to any such board."

7 SECTION 2. Section 232-7, Hawaii Revised Statutes, is
8 amended to read as follows:

9 "**§232-7 Boards of review; duties, powers, procedure**
10 **before.** (a) The board of review for each district shall hear
11 informally all disputes between the assessor and any taxpayer in
12 all cases in which appeals have been duly taken and the fact
13 that a notice of appeal has been duly filed by a taxpayer shall
14 be conclusive evidence of the existence of a dispute; provided
15 that this provision shall not be construed to permit a taxpayer
16 to dispute an assessment to the extent that it is in accordance
17 with the taxpayer's return.

18 (b) Each board shall hold public meetings at some central
19 location in its taxation district [~~, commencing not later than~~
20 ~~April 9 of each year]~~ at least once annually and shall hear, as
21 speedily as possible, all appeals presented for each year. A
22 taxpayer's identity and final documents submitted in support or



1 opposition of an appeal shall be public information; provided
2 that an individual taxpayer is authorized to redact all but the
3 last four digits of the taxpayer's social security number from
4 any accompanying tax return. Each board shall have the power
5 and authority to decide all questions of fact and all questions
6 of law, excepting questions involving the Constitution or laws
7 of the United States, necessary to the determination of the
8 objections raised by the taxpayer in the notice of appeal;
9 provided that no board shall have power to determine or declare
10 an assessment illegal or void. Without prejudice to the
11 generality of the foregoing, each board shall have power to
12 allow or disallow exemptions pursuant to law whether or not
13 previously allowed or disallowed by the assessor and to increase
14 or lower any assessment.

15 (c) The board shall base its decision on the evidence
16 before it, and, as provided in section 231-20, the assessment
17 made by the assessor shall be deemed prima facie correct. The
18 board shall file with the assessor concerned its decision in
19 writing on each appeal decided by it, and a certified copy of
20 the decision shall be furnished by the assessor to the taxpayer
21 concerned by delivery or by mailing the copy addressed to the
22 taxpayer's last known place of residence.



1 (d) Each board and each member thereof in addition to all
2 other powers shall also have the power to subpoena witnesses,
3 administer oaths, examine books and records, and hear and take
4 evidence in relation to any subject pending before the board.
5 The tax appeal court shall have the power, upon request of the
6 boards, to enforce by proper proceedings the attendance of
7 witnesses and the giving of testimony by them, and the
8 production of books, records, and papers at the hearings of the
9 boards.

10 (e) If there exists more than one board of review in a
11 taxation district, the chair of one board, administratively and
12 without requirement of any formal action, may assign a member of
13 that board to serve as a temporary member of the requesting
14 board for purposes of establishing a quorum at a designated
15 meeting of the requesting board. The temporary member shall
16 serve only for the specific board meeting for which the
17 assignment is made and only for the period necessary to
18 establish and maintain a quorum. A temporary member may
19 participate in discussion and vote on all matters before the
20 board. Nothing herein shall prevent a member from being
21 assigned multiple times under this subsection."



1 SECTION 3. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 4. This Act shall take effect on July 1, 2013.



Report Title:

Taxation District; Boards of Review

Description:

Allows for up to 3 boards of review per taxation district and allows members of one board to be temporarily assigned to another board within the same district for purposes of establishing and maintaining quorum. Eliminates the April 9 deadline for each board to commence public meetings; requires meetings at least once annually. (HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

