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**LATE**

FREDERICK D. PABLO  
DIRECTOR OF TAXATION

JOSHUA WISCH  
DEPUTY DIRECTOR

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1530  
FAX NO: (808) 587-1584

To: The Honorable David Y. Ige, Chair  
and Members of the Senate Committee on Ways and Means

Date: Wednesday, January 30, 2013  
Time: 9:00 a.m.  
Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: S.B. No. 1191 Relating to Boards of Review

The Department of Taxation (Department) strongly supports S.B. 1191 and provides the following information and comments for your consideration. This bill is an administration measure which will support the Department's effort to reduce the backlog of cases pending a Board of Review hearing and the time taxpayers must wait to have their cases heard by the Board of Review.

S.B. 1191 allows for up to three 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 quorum. Currently, there are more than 200 cases pending review by the Oahu Board of Review. The Board members are dedicated volunteers, many of whom have full-time jobs.

Allowing for the creation of additional Boards and allowing for the substitution of Board members will provide additional tools to address the current tax appeal caseload. The Department is also working on additional administrative steps necessary to support the Board and streamline the process.

Thank you for the opportunity to provide comments.