## **ACT 50**

A Bill for an Act Relating to Appeals by Counties from Assessments by State Tax Assessors on Real Property Within the Respective Counties and Amending Section 128-30, Revised Laws of Hawaii 1955, as Amended.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. The first sentence of the second paragraph of section 128-30, Revised Laws of Hawaii 1955, as amended, is amended to read as follows:

"The chairman of the board of supervisors or the board of supervisors of any county or the mayor or the city council of the city and county of Honolulu may appeal any assessment of real property located within the respective county which, in his or its judgment, does not fairly represent the fair market value of the property assessed when compared with other property in the same county of similar character and value, and may likewise appeal from the allowance of an exemption of any property when such exemption is not authorized by law."

SECTION 2. This Act shall take effect upon its approval. (Approved May 8, 1965.) H.B. 116.