
A BILL FOR AN ACT

RELATING TO THE PERFECTION OF APPEALS TO THE TAX APPEAL COURT.

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

1 SECTION 1. Section 232-16, Hawaii Revised Statutes, is
2 amended to read as follows:

3 **"§232-16 Appeal to tax appeal court.** A taxpayer or
4 county, in all cases, may appeal directly to the tax appeal
5 court without appealing to a state board of review, or any
6 equivalent administrative body established by county
7 ordinance[~~-~~]. An appeal to the tax appeal court is properly
8 commenced by filing, on or before the date fixed by law for the
9 taking of the appeal, a written notice of appeal in the office
10 of the tax appeal court[~~-~~] and by service of the notice of
11 appeal on the director of taxation and, in the case of an appeal
12 from a decision involving the county as a party, the real
13 property assessment division of the county involved. An
14 appealing taxpayer shall also pay the costs in the amount fixed
15 by section 232-22. [~~The taxpayer or county shall also file a~~
16 ~~copy of the notice of appeal in the assessor's office or mail a~~
17 ~~copy to the assessor not later than the date fixed by law for~~
18 ~~the taking of the appeal.~~]



1 The notice of appeal to the tax appeal court shall be
2 sufficient if it meets the requirements prescribed for a notice
3 of appeal to the board of review and may be amended at any time;
4 provided that it sets forth the following additional
5 information, to wit:

6 A brief description of the property involved in sufficient
7 detail to identify the same and the valuation placed thereon by
8 the assessor.

9 The notice of appeal shall be accompanied by a copy of the
10 taxpayer's return, if any has been filed.

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

20 An appeal to the tax appeal court shall bring up for review
21 all questions of fact and all questions of law, including
22 constitutional questions, necessary to the determination of the



1 objections raised by the taxpayer or county in the notice of
2 appeal."

3 SECTION 2. Section 232-17, Hawaii Revised Statutes, is
4 amended to read as follows:

5 "§232-17 Appeals from boards of review to tax appeal
6 court. An appeal shall lie to the tax appeal court from the
7 decision of a state board of review, or equivalent
8 administrative body established by county ordinance[~~, by the~~].
9 An appeal to the tax appeal court is properly commenced by the
10 filing, by the taxpayer, or the county, or the [tax assessor,]
11 director of taxation, of a written notice of appeal in the
12 office of the tax appeal court within thirty days after the
13 filing of the decision of the state board of review, or
14 equivalent county administrative body, and, in the case of any
15 appealing taxpayer, the payment of the costs of court in the
16 amount fixed by section 232-22[~~. The taxpayer shall also file a~~
17 ~~copy of the notice of appeal in the assessor's office and, in~~
18 ~~case of an appeal from a decision involving a county as a party,~~
19 ~~with the county clerk. If an appeal is taken by a county, a~~
20 ~~copy of the notice of appeal shall be filed in the assessor's~~
21 ~~office and a copy shall be served upon the taxpayer or taxpayers~~
22 ~~concerned.]~~, and service of the notice of appeal on the director



1 of taxation and, in the case of an appeal from a decision
2 involving the county as a party, the real property assessment
3 division of the county involved. A notice of appeal shall be
4 sufficient if it states that the taxpayer, county, or [~~assessor~~]
5 director of taxation appeals from the decision of the state
6 board of review, or equivalent county administrative body, to
7 the tax appeal court and may be amended at any time. The appeal
8 shall bring up for determination all questions of fact and all
9 questions of law, including constitutional questions involved in
10 the appeal.

11 In case of an appeal by the [~~assessor,~~] county or the
12 director of taxation, a copy of the notice of appeal shall be
13 forthwith delivered or mailed to the taxpayer concerned or to
14 the clerk of the county concerned in the manner provided in
15 section 232-7 for giving notice of decisions.

16 An appeal shall be deemed to have been taken in time, and
17 properly commenced, if the notice thereof and costs, if any, and
18 the copy or copies of the notice shall have been deposited in
19 the mail, postage prepaid, properly addressed to the tax appeal
20 court, [~~tax assessor,~~] director of taxation, taxpayer or
21 taxpayers, [~~and county,~~] and, if relevant, the real property



1 assessment division of the county involved, respectively, within
2 the time period provided by this section."

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

5 SECTION 4. This Act shall take effect upon its approval
6 and shall apply to any notice of appeal filed after the
7 effective date of this Act.



Report Title:
Tax Appeals

Description:

Clarifies that an appeal by a taxpayer to the tax appeal court from a board of review decision, or the decision of an equivalent county administrative body, must be served on the director of taxation or real property assessment division of the county within thirty days of the date of the final assessment to properly confer jurisdiction over the appeal. (SD1)

