STAND. COM. REP. NO.

Honolulu, Hawaii

March 4 , 2011

RE: H.B. No. 1532

H.D. 2

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Sixth State Legislature Regular Session of 2011 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1532, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO REAL PROPERTY TAX APPEALS,"

begs leave to report as follows:

The purpose of this bill is to help alleviate unnecessary appeals to the Tax Appeal Court by requiring:

- (1) A real property tax assessment appellant to obtain an initial decision from an administrative body established by the county when required to do so by county law; and
- (2) The notice of appeal to be accompanied with a copy of the decision rendered by the administrative body.

The Mayor of the County of Maui, Real Property Tax Division of the County of Maui, a Councilmember of the Maui County Council, City and County of Honolulu Real Property Assessment Division, and County of Hawaii Department of Finance-Real Property Tax testified in support of this bill. A concerned individual testified in opposition to this measure. The Tax Foundation of Hawaii provided comments.

Your Committee has amended this bill by:

(1) Inserting a savings clause; and



(2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1532, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1532, H.D. 2.

Respectfully submitted on behalf of the members of the Committee on Finance,

MARCUS R. OSHIRO, Chair

State of Hawaii House of Representatives The Twenty-sixth Legislature



Record of Votes of the Committee on Finance

• • • • •	nmittee Referral:	Date:	3/2	/,,
☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. OSHIRO, Marcus R. (C)	V			
2. LEE, Marilyn B. (VC)	<i>U</i>			
3. CHONG, Pono				
4. CHOY, Isaac W.	V			
5. COFFMAN, Denny		·		
6. CULLEN, Ty	~			
7. HAR, Sharon E.	V.			
8. HASHEM, Mark J.	- V			
9. ICHIYAMA, Linda	~			
10. JORDAN, Jo				
11. LEE, Chris	V			
12. MORIKAWA, Dee				
13. TOKIOKA, James Kunane				:
14. YAMASHITA, Kyle T.	~			
15. MARUMOTO, Barbara C.	V			
16. RIVIERE, Gil	ν			
17. WARD, Gene				
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TOTAL (17)	17	0	\bigcirc	
The recommendation is: Adopted If joint referral, did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature: Maily B. Lo				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				