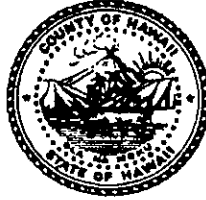


William P. Kenoi
Mayor



Nancy E. Crawford
Finance Director

Deanna S. Sako
Deputy Director

LATE TESTIMONY

County of Hawai'i

DEPARTMENT OF FINANCE - REAL PROPERTY TAX

Aupuni Center • 101 Pauahi Street • Suite No. 4 • Hilo, Hawai'i 96720 • Fax (808) 961-8415
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March 2, 2011

The Honorable Marcus R. Oshiro, Chair
Representative Marilyn B. Lee, Vice Chair
Finance Committee
House of Representatives
Hawaii State Capitol, Room 306
415 South Beretania Street
Honolulu, Hawai'i 96813

Re: HB1532 HD1 – RELATING TO REAL PROPERTY TAX APPEALS

Dear Mr. Oshiro and Ms. Lee:

The County of Hawai'i supports HB1532 HD1. This amendment will provide each county with the option of requiring real property tax appellants to first obtain a decision from an administrative body prior to appealing to the Tax Appeal Court via each county's property tax ordinances.

The one exception to this should be the ground of appeal referring to the illegality, on any ground arising under the Constitution or laws of the United States. Should an appellant file an appeal under this ground of appeal, the appellant should have the option to file directly to the Tax Appeal Court.

We urge you to pass this measure and allow the flexibility at the county level to impose appropriate requirements. Thank you for the opportunity to testify on this important matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Stanley A. Sitko", is written over a horizontal line.

Stanley A. Sitko
Administrator
County of Hawai'i