

STAND. COM. REP. NO.

1259

Honolulu, Hawaii

APR 08 2011

RE: H.B. No. 1532  
H.D. 2  
S.D. 2

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2011  
State of Hawaii

Sir:

Your Committee on Judiciary and Labor, to which was referred  
H.B. No. 1532, H.D. 2, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to require real  
property tax appellants to first obtain a decision from an  
administrative body established by county ordinance prior to  
appealing to the Tax Appeal Court when required to do so by county  
law.

Your Committee finds that this measure would provide for more  
timely adjudication of real property tax assessment appeals as the  
procedures before county boards of review are generally less  
complicated than court procedures. Each county has at least one  
board of review, whereas the Judiciary has only one judge hearing  
tax appeals, and currently trial dates for cases filed in the Tax  
Appeal Court are scheduled for approximately eighteen months after  
the date of filing the tax appeal.

Your Committee has amended this measure by making technical,  
nonsubstantive amendments for the purposes of clarity and  
consistency.

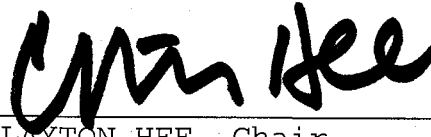
As affirmed by the record of votes of the members of your  
Committee on Judiciary and Labor that is attached to this report,  
your Committee is in accord with the intent and purpose of H.B.

2011-2066 SSCR SMA.doc



No. 1532, H.D. 2, S.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, S.D. 2.

Respectfully submitted on  
behalf of the members of the  
Committee on Judiciary and  
Labor,



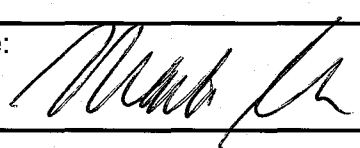
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CLAYTON HEE, Chair



The Senate  
 Twenty-Sixth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Judiciary and Labor**  
**JDL**

Bill / Resolution No.:*	Committee Referral:	Date:		
HB1532, HD2, SD1	PJM, JDL	4/6/11		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
HEE, Clayton (C)	✓			
SHIMABUKURO, Maile (VC)	✓			
GABBARD, Mike	✓			
IHARA, Jr., Les	✓			
SLOM, Sam	✓			
<b>TOTAL</b>	5			
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
				
<b>Distribution:</b>				
Original	Yellow	Pink	Goldenrod	
File with Committee Report	Clerk's Office	Drafting Agency	Committee File Copy	

\*Only one measure per Record of Votes