

---

---

# A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

1 SECTION 1. Section 26-10, Hawaii Revised Statutes, is  
2 amended by amending subsection (d) to read as follows:

3 "(d) There shall be within the department of taxation a  
4 taxation board of review [~~for each taxation district~~] and a tax  
5 appeal court. The composition of [~~each~~] the taxation board of  
6 review and the tax appeal court and [~~its~~] their respective  
7 functions, duties, and powers shall be as [~~heretofore~~] provided  
8 [~~by law for the boards of review and tax appeal court existing~~  
9 ~~immediately prior to November 25, 1959.~~] in chapter 232."

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

12 "**§232-1 Appeals by persons under contractual obligations.**  
13 Whenever any person is under a contractual obligation to pay a  
14 tax assessed against another, the person shall have the same  
15 rights of appeal to the taxation board of review, the tax appeal  
16 court, and the intermediate appellate court, subject to  
17 chapter 602, in the person's own name, as if the tax were  
18 assessed against the person. The person against whom the tax is



1 assessed shall also have a right to appear and be heard on any  
2 such application or appeal."

3 SECTION 3. Section 232-6, Hawaii Revised Statutes, is  
4 amended to read as follows:

5 "§232-6 [~~Appointment,~~] Taxation board of review;  
6 appointment, removal, compensation. (a) There is created a  
7 taxation board of review for [~~each taxation district.~~  
8 ~~Additional boards may be created in any taxation district by the~~  
9 ~~director of taxation where the number of disputes to be decided~~  
10 ~~cannot be reasonably decided within one year. Each taxation~~  
11 ~~district shall have no more than three boards. Each board]~~ the  
12 State.

13 (b) The board shall consist of [~~five~~] no more than ten  
14 members who shall be [~~citizens~~] residents of the State [~~and~~  
15 ~~residents of the district for which the board is appointed,~~  
16 ~~shall have resided at the time of appointment for at least three~~  
17 ~~years in the State,]~~ and shall be appointed and be removable by  
18 the governor as provided in section 26-34. The governor shall  
19 designate a member of [~~each~~] the board to act as chairperson  
20 thereof. In addition, the governor shall designate a member of  
21 [~~each~~] the board to act as vice chairperson who shall serve as



1 the chairperson of the board during the temporary absence from  
2 the State, illness, or disqualification of the chairperson. Any  
3 vacancy in [~~any~~] the board shall be filled for the unexpired  
4 term. Each member shall receive and be paid out of the treasury  
5 compensation for the member's services at the rate of \$10 per  
6 day for each day's actual attendance and the member's actual  
7 traveling expenses. No officer or employee of the State shall  
8 be eligible for appointment to [~~any such~~] the board.

9 (c) Any vacancy in the board shall not impair the  
10 authority of the remaining members to exercise all the powers of  
11 the board. The governor may appoint, without regard to  
12 section 26-34, an acting member of the board during any regular  
13 member's temporary absence from the State, temporary inability  
14 to act due to recusal, disqualification, or illness. An acting  
15 member, during the acting member's term of service, shall have  
16 the same powers and duties as the regular member; provided that  
17 an acting member appointed due to a regular member's recusal or  
18 disqualification shall be appointed for the case in which the  
19 recusal or disqualification occurred, and the acting member's  
20 appointment shall terminate when the final decision is filed or  
21 the case is withdrawn."



1 SECTION 4. Section 232-7, Hawaii Revised Statutes, is  
2 amended to read as follows:

3 "§232-7 [~~Boards~~] Taxation board of review; duties, powers,  
4 procedure before. (a) The taxation board of review [~~for each~~  
5 ~~district~~] shall hear informally all disputes between the  
6 assessor and any taxpayer in all cases in which appeals have  
7 been duly taken and the fact that a notice of appeal has been  
8 duly filed by a taxpayer shall be conclusive evidence of the  
9 existence of a dispute; provided that this [~~provision~~]  
10 subsection shall not be construed to permit a taxpayer to  
11 dispute an assessment to the extent that it is in accordance  
12 with the taxpayer's return.

13 (b) [~~Each~~] At least three board members shall be present  
14 at any meeting or proceeding of the board to constitute a  
15 quorum. The board shall hold public meetings at some central  
16 location in [~~its~~] each taxation district at least once annually  
17 and shall hear, as speedily as possible, all appeals presented  
18 for each year. Taxpayers and others appearing before the board  
19 may also participate via teleconference or any other cost-  
20 efficient means of the board's choosing.



1        (c) A taxpayer's identity and final documents submitted in  
2 support or opposition of an appeal shall be public information;  
3 provided that an individual taxpayer [~~is~~] shall be authorized to  
4 redact all but the last four digits of the taxpayer's social  
5 security number from any accompanying tax return. [~~Each~~] The  
6 board [~~shall have the power and authority to~~] may decide all  
7 questions of fact and all questions of law, excepting questions  
8 involving the Constitution or laws of the United States,  
9 necessary to the determination of the objections raised by the  
10 taxpayer in the notice of appeal; provided that [~~no~~] the board  
11 shall not have the power to determine or declare an assessment  
12 illegal or void. Without prejudice to the generality of the  
13 foregoing, [~~each~~] the board shall have the power to allow or  
14 disallow exemptions pursuant to law, whether or not previously  
15 allowed or disallowed by the assessor, and to increase or lower  
16 any assessment.

17        [~~(e)~~] (d) The board shall base its decision on the  
18 evidence before it, and, as provided in section 231-20, the  
19 assessment made by the assessor shall be deemed prima facie  
20 correct. All decisions of the board shall be reduced to writing  
21 and shall state separately the board's findings of fact and



1 conclusions of law. The board shall file with the assessor  
2 concerned its decision in writing on each appeal decided by it,  
3 and a certified copy of the decision shall be furnished by the  
4 assessor to the taxpayer concerned by delivery or by mailing the  
5 copy addressed to the taxpayer's last known place of residence.

6 [~~(d) Each~~] (e) The board and each member thereof, in  
7 addition to all other powers, shall also have the power to  
8 subpoena witnesses, administer oaths, examine books and records,  
9 and hear and take evidence in relation to any subject pending  
10 before the board. The tax appeal court shall have the power,  
11 upon request of the [~~boards,~~] board, to enforce by proper  
12 proceedings the attendance of witnesses [~~and the~~], giving of  
13 testimony by [~~them,~~] witnesses, and [~~the~~] production of books,  
14 records, and papers at the hearings of the [~~boards,~~] board.

15 [~~(e) If there exists more than one board of review in a~~  
16 ~~taxation district, the chair of one board, administratively and~~  
17 ~~without requirement of any formal action, may assign a member of~~  
18 ~~that board to serve as a temporary member of the requesting~~  
19 ~~board for purposes of establishing a quorum at a designated~~  
20 ~~meeting of the requesting board. The temporary member shall~~  
21 ~~serve only for the specific board meeting for which the~~



1 ~~assignment is made and only for the period necessary to~~  
2 ~~establish and maintain a quorum. A temporary member may~~  
3 ~~participate in discussion and vote on all matters before the~~  
4 ~~board. Nothing herein shall prevent a member from being assigned~~  
5 ~~multiple times under this subsection.] "~~

6 SECTION 5. Section 232-13, Hawaii Revised Statutes, is  
7 amended to read as follows:

8 **"§232-13 Hearing de novo; bill of particulars.** The  
9 hearing before the tax appeal court shall be a hearing de novo.  
10 Irrespective of which party prevails in proceedings before [a]  
11 the state taxation board of review or any equivalent  
12 administrative body established by county ordinance, the  
13 assessment as made by the assessor, or if increased by the  
14 board, or equivalent county administrative body, the assessment  
15 as so increased, shall be deemed prima facie correct. Each  
16 party shall have the right to introduce, or the tax appeal  
17 court, of its own motion, may require the taking of [such]  
18 evidence in relation to the subject pending as in the court's  
19 discretion may be deemed proper. The court, in the manner  
20 provided in section 232-16, shall determine all questions of



1 fact and all questions of law, including constitutional  
2 questions, involved in the appeal.

3 The jurisdiction of the tax appeal court [~~is~~] shall be  
4 limited to the amount of valuation or taxes, as the case may be,  
5 in dispute as shown on the one hand by the amount claimed by the  
6 taxpayer or county and on the other hand by the amount of the  
7 assessment, or if increased by the board, or equivalent county  
8 administrative body, the assessment as so increased.

9 Assessments for the same year upon other similar property  
10 situated in the State shall be receivable in evidence upon the  
11 hearing.

12 Upon the application of either the taxpayer, [~~the~~] county,  
13 or [~~the~~] assessor, the judge of the tax appeal court, upon  
14 notice, may allow and direct a bill of particulars of the claim  
15 of either the taxpayer, [~~the~~] county, or [~~the~~] assessor to be  
16 delivered to the other, and, in case of default, the judge shall  
17 preclude the person [~~se~~] defaulting from giving evidence of the  
18 part or parts of the person's affirmative claim of which  
19 particulars have not been delivered."

20 SECTION 6. Section 232-14, Hawaii Revised Statutes, is  
21 amended by amending subsection (b) to read as follows:



1           "(b) The [~~boards~~] taxation board of review [~~shall have~~  
2 ~~power~~], consistent with this chapter and chapter 91, [~~to~~] may  
3 make rules relating to procedure[~~7~~] and [~~to~~] prescribe forms to  
4 be used, including procedure and forms for the issuance of  
5 subpoenas and other process by the [~~boards of review~~] board or  
6 members [~~thereof~~] of the board. The rules shall have the force  
7 and effect of law."

8           SECTION 7. Section 232-14.5, Hawaii Revised Statutes, is  
9 amended to read as follows:

10           "**[+] §232-14.5 [+] Appeals relating to claims for refund.**

11           (a) The denial in whole or in part by the department of  
12 taxation of a tax refund claim may be appealed by the filing of  
13 a written notice of appeal to [a] the taxation board of review  
14 or the tax appeal court within thirty days after notice of the  
15 denial of the claim.

16           (b) An appeal may be filed with [a] the taxation board of  
17 review or the tax appeal court for review of the merits of a tax  
18 refund claim, upon a notice of appeal filed at any time after  
19 one hundred eighty days from the date that the claim was filed;  
20 provided that the department has not given notice of a denial of  
21 the claim within that period.



1 (c) Notwithstanding any law to the contrary under  
 2 title 14, this section shall apply to tax refund claims for all  
 3 taxes administered by the department of taxation. The  
 4 procedures for appeals from tax assessors, [a] the taxation  
 5 board of review, and the tax appeal court provided under this  
 6 chapter and under section 235-114 shall apply to appeals  
 7 relating to tax refund claims under this section. Any claimed  
 8 tax refund or credit appealed pursuant to this section shall be  
 9 awarded only if the claim therefor was filed within the  
 10 applicable statutory period of limitation."

11 SECTION 8. Section 232-15, Hawaii Revised Statutes, is  
 12 amended to read as follows:

13 "§232-15 Appeal to taxation board of review. [~~The appeal~~  
 14 ~~to a board of review may be either to the board of review for~~  
 15 ~~the district in which the taxpayer has the taxpayer's principal~~  
 16 ~~place of business or to the board of review for the district in~~  
 17 ~~which the taxpayer resides or has the taxpayer's principal~~  
 18 ~~office or to the board of review of the first district.] (a)  
 19 The notice of appeal [must] to the taxation board of review  
 20 shall be lodged with the board and assessor [~~on or before~~] no  
 21 later than the date fixed by law for the taking of the appeal.~~



1 An appeal to the taxation board of review shall be deemed to  
2 have been taken in time if the notice thereof shall have been  
3 [~~deposited in the mail, postage prepaid,~~] postmarked and  
4 properly addressed to the board and assessor, on or before  
5 [~~such~~] that date.

6 (b) The notice of appeal [~~must~~] shall be in writing and  
7 any [~~such~~] notice, however informal it may be, identifying the  
8 assessment involved in the appeal and stating the grounds of  
9 objection to the assessment shall be sufficient. [~~Upon the~~  
10 ~~necessary information being furnished by the taxpayer to the~~  
11 ~~assessor, the assessor shall prepare the notice of appeal upon~~  
12 ~~request of the taxpayer and any notice so prepared by the~~  
13 ~~assessor shall be deemed sufficient as to its form.]~~

14 (c) The appeal shall be considered and treated for all  
15 purposes as a general appeal and shall bring up for  
16 determination all questions of fact and all questions of law,  
17 excepting questions involving the Constitution or laws of the  
18 United States, necessary to the determination of the objections  
19 raised by the taxpayer in the notice of appeal. [~~Any~~] If any  
20 objection involving the Constitution or laws of the United  
21 States [~~may be~~] is included by the taxpayer in the notice of



1 appeal [~~and in such case~~], the [~~objections~~] objection may be  
2 heard and determined by the tax appeal court on appeal from a  
3 decision of the taxation board of review; [~~but~~] provided that  
4 this [~~provision~~] subsection shall not be construed to confer  
5 upon the board [~~of review~~] the power to hear or determine [~~such~~  
6 ~~objections.~~] the objection. Any notice of appeal may be amended  
7 at any time [~~prior to~~] before the board's decision; provided  
8 that the amendment does not substantially change the dispute."

9 SECTION 9. Section 232-16, Hawaii Revised Statutes, is  
10 amended by amending subsections (a) and (b) to read as follows:

11 "(a) A taxpayer or county may appeal directly to the tax  
12 appeal court without appealing to [~~a~~] the state taxation board  
13 of review or any equivalent administrative body established by  
14 county ordinance; provided that a taxpayer appealing a real  
15 property tax assessment shall first obtain a decision from an  
16 administrative body established by county ordinance, [~~prior to~~]  
17 before appealing to the tax appeal court, if county ordinance  
18 requires a taxpayer to do so. An appeal to the tax appeal court  
19 is properly commenced by filing, on or before the date fixed by  
20 law for the taking of the appeal, a written notice of appeal in  
21 the office of the tax appeal court and by service of the notice



1 of appeal on the director of taxation and, in the case of an  
2 appeal from a decision involving the county as a party, the real  
3 property assessment division of the county involved. An  
4 appealing taxpayer shall also pay the costs in the amount fixed  
5 by section 232-22.

6 (b) The notice of appeal to the tax appeal court shall be  
7 sufficient if it meets the requirements prescribed for a notice  
8 of appeal to the taxation board of review and may be amended at  
9 any time; provided that it sets forth a brief description of the  
10 property involved in sufficient detail to identify the same and  
11 the valuation placed thereon by the assessor."

12 SECTION 10. Section 232-17, Hawaii Revised Statutes, is  
13 amended to read as follows:

14 "§232-17 Appeals from [~~boards~~] taxation board of review to  
15 tax appeal court. An appeal shall lie to the tax appeal court  
16 from the decision of [a] the state taxation board of review, or  
17 equivalent administrative body established by county ordinance.  
18 An appeal to the tax appeal court [~~is~~] shall be properly  
19 commenced by the filing, by the taxpayer, [~~or the~~] county, or  
20 [~~the~~] director of taxation, of a written notice of appeal in the  
21 office of the tax appeal court within thirty days after the



1 filing of the decision of the state taxation board of review or  
2 an equivalent county administrative body, and, in the case of  
3 any appealing taxpayer, the payment of the costs of court in the  
4 amount fixed by section 232-22, and service of the notice of  
5 appeal on the director of taxation and, in the case of an appeal  
6 from a decision involving the county as a party, the real  
7 property assessment division of the county involved. A notice  
8 of appeal shall be sufficient if it states that the taxpayer,  
9 county, or director of taxation appeals from the decision of the  
10 state taxation board of review, or an equivalent county  
11 administrative body, to the tax appeal court and may be amended  
12 at any time. The appeal shall bring up for determination all  
13 questions of fact and all questions of law, including  
14 constitutional questions involved in the appeal.

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

20 An appeal shall be deemed to have been taken in time, and  
21 properly commenced, if the notice thereof and costs, if any, and



1 the copy or copies of the notice shall have been deposited in  
2 the mail, postage prepaid, properly addressed to the tax appeal  
3 court, director of taxation, taxpayer or taxpayers, and, if  
4 relevant, the real property assessment division of the county  
5 involved, respectively, within the time period provided by this  
6 section."

7 SECTION 11. Section 232-18, Hawaii Revised Statutes, is  
8 amended to read as follows:

9 "**§232-18 Certificate of appeal to tax appeal court.** (a)

10 Upon the perfecting of an appeal to the tax appeal court, the  
11 tax assessor [~~of the district from which the appeal is taken~~]  
12 shall immediately send up to the tax appeal court a certificate  
13 in which there shall be set forth the information required by  
14 section 232-16 to be set forth in the notice of appeal where an  
15 appeal is taken direct from the assessment to the tax appeal  
16 court.

17 (b) The certificate shall be accompanied by the taxpayer's  
18 return, if any has been filed; provided that the department of  
19 taxation [~~is authorized to~~] may redact all but the last four  
20 digits of an individual taxpayer's social security number from  
21 an accompanying tax return, a copy of the notice of appeal to



1 the state taxation board of review, or an equivalent  
2 administrative body established by county ordinance, and any  
3 amendments thereto, and the decision or action, if any, of the  
4 state taxation board of review or equivalent administrative  
5 body. Failure of the assessor to comply [~~herewith~~] with this  
6 section shall not prejudice or affect the taxpayer's, county's,  
7 or assessor's appeal, and the certificate of appeal may be  
8 amended at any time up to the final determination of the  
9 appeal."

10 SECTION 12. Section 232-20, Hawaii Revised Statutes, is  
11 amended to read as follows:

12 "**§232-20 Certificate of appeal.** Upon the perfection of an  
13 appeal, the [~~judge of the~~] tax appeal court shall send to the  
14 appellate court a certificate [~~in which there~~] that shall [~~be~~  
15 ~~set forth, among other things,]~~ include:

- 16 (1) A brief description of the assessment and the property  
17 involved in the appeal, if any, in sufficient detail  
18 to identify the same together with the valuation  
19 placed on the property by the assessor;
- 20 (2) The valuation claimed by the taxpayer or county;



1 (3) The taxpayer's or county's grounds of objection to the  
2 assessment;

3 (4) The valuation, if any, placed thereon by an  
4 administrative body established by county ordinance  
5 equivalent to [a] the state taxation board of review;  
6 and

7 (5) The valuation placed thereon by the tax appeal court.

8 The certificate shall be accompanied by the taxpayer's  
9 return, if any[]; a copy of the notice of appeal from the  
10 assessment and any amendments thereof[]; the decision, if any,  
11 of the state taxation board of review or equivalent county  
12 administrative body[]; a copy of the notice of appeal from the  
13 decision of the state taxation board of review or equivalent  
14 county administrative body, if any, and any amendments  
15 thereof[]; and a transcript or statement of the evidence before  
16 and the decision of the tax appeal court[] and all exhibits,  
17 motions, orders, or other documents specified by either the  
18 taxpayer, [~~the~~] county, or [~~the~~] assessor. No failure of the  
19 judge of the tax appeal court to send or properly prepare the  
20 certificate or the accompanying documents shall prejudice,  
21 limit, or in any manner affect the taxpayer's, county's, or



1 assessor's appeal, and the certificate of appeal may be amended  
2 at any time up to the final determination of the appeal."

3 SECTION 13. Section 232-22, Hawaii Revised Statutes, is  
4 amended to read as follows:

5 "**§232-22 Costs; deposit for on appeal.** No costs shall be  
6 charged on appeal to the state taxation board of review.

7 The nonrefundable costs to be deposited in any one case per  
8 taxpayer on any appeal to the tax appeal court shall be an  
9 amount set pursuant to rules adopted by the supreme court, which  
10 shall not exceed \$100.

11 On appeal to the intermediate appellate court, the deposit  
12 for costs, and costs chargeable, shall be the same as in appeals  
13 from decisions of circuit courts, as provided by sections 607-5  
14 and 607-6. If the decision of the intermediate appellate court  
15 or the supreme court on transfer from or review of the  
16 intermediate appellate court is in favor of the taxpayer, the  
17 taxpayer shall pay no costs for the appeal, and any payment or  
18 deposit therefor shall be returned to the taxpayer. If the  
19 decision is only partly in favor of the taxpayer, the costs  
20 shall be prorated in the manner provided by section 232-23. No



1 costs shall be payable by, and no deposit shall be required  
2 from, the assessor or the county in any case."

3 SECTION 14. Section 232-23, Hawaii Revised Statutes, is  
4 amended by amending subsection (a) to read as follows:

5 "§232-23 **Costs, taxation.** (a) In the event of an appeal  
6 by a taxpayer to the state taxation board of review, if the  
7 appeal is compromised, or is sustained as to fifty per cent or  
8 more of the amount in dispute, the costs deposited shall be  
9 returned to the appellant. Otherwise the entire amount of costs  
10 deposited shall be retained."

11 SECTION 15. Section 232-24, Hawaii Revised Statutes, is  
12 amended to read as follows:

13 "§232-24 **Taxes paid pending appeal.** (a) The tax paid  
14 upon the amount of any assessment, actually in dispute and in  
15 excess of that admitted by the taxpayer, and covered by an  
16 appeal to the tax appeal court duly taken, shall, pending the  
17 final determination of the appeal, be paid by the director of  
18 finance into the "litigated claims fund". If the final  
19 determination is in whole or in part in favor of the appealing  
20 taxpayer, the director of finance shall repay to the taxpayer  
21 out of the fund, or if investment of the fund should result in a



1 deficit therein, out of the general fund of the State, the  
2 amount of the tax paid upon the amount held by the court to have  
3 been excessive or nontaxable, together with, from the date of  
4 each payment into the litigated claims fund, the interest to be  
5 paid from the general fund of the State. For purposes of this  
6 section, the rate of interest shall be computed by reference to  
7 section 6621(a) [~~with~~], with respect to interest rate  
8 determination[+], of the Internal Revenue Code of 1986, as of  
9 January 1, 2010. The balance, if any, of the payment made by  
10 the appealing taxpayer, or the whole of the payment, in case the  
11 decision is wholly in favor of the assessor, shall, upon the  
12 final determination become a realization under the tax law  
13 concerned.

14 (b) In a case of an appeal to [a] the taxation board of  
15 review, the tax paid, if any, upon the amount of the assessment  
16 actually in dispute and in excess of that admitted by the  
17 taxpayer, shall, during the pendency of the appeal and until and  
18 unless an appeal is taken to the tax appeal court, be held by  
19 the director of finance in a special deposit. In the event of  
20 final determination of the appeal in the taxation board of  
21 review, the director of finance shall repay to the appealing



1 taxpayer out of the deposit the amount of the tax paid upon the  
2 amount held by the board to have been excessive or nontaxable,  
3 if any, the balance, if any, or the whole of the deposit, in  
4 case the decision is wholly in favor of the assessor, to become  
5 a realization under the tax law concerned."

6 SECTION 16. Section 235-114, Hawaii Revised Statutes, is  
7 amended by amending subsections (a) and (b) to read as follows:

8 "(a) Any person aggrieved by any assessment of the tax or  
9 liability imposed by this chapter may appeal from the assessment  
10 in the manner and within the time hereinafter set forth. Appeal  
11 may be made either to the [~~district~~] taxation board of review or  
12 to the tax appeal court. The first appeal to either the  
13 [~~district~~] taxation board of review or to the tax appeal court  
14 may be made without payment of the tax [ø] assessed. Either  
15 the taxpayer or the assessor may appeal to the tax appeal court  
16 from a decision by the board or to the intermediate appellate  
17 court from a decision by the tax appeal court; provided that if  
18 the decision by the board or the tax appeal court is appealed by  
19 the taxpayer, or the decision by the board in favor of the  
20 department is not appealed, the taxpayer shall pay the tax [ø]  
21 assessed plus interest as provided in section 231-39(b)(4).



1 (b) If the appeal is first made to the board, the appeal  
2 shall either be heard by the board or be transferred to the tax  
3 appeal court for hearing at the election of the taxpayer or  
4 employer. If heard by the board, an appeal shall lie from the  
5 decision thereof to the tax appeal court and to the intermediate  
6 appellate court, subject to chapter 602, in the manner and with  
7 the costs provided by chapter 232. The supreme court shall  
8 prescribe forms to be used in the appeals. The forms shall  
9 show:

10 (1) The amount of taxes or liability upon the basis of the  
11 taxpayer's computation of the taxpayer's taxable  
12 income or the employer's computation of the employer's  
13 liability;

14 (2) The amount upon the basis of the assessor's  
15 computation;

16 (3) The amount upon the basis of the decisions of the  
17 taxation board of review and tax appeal court, if any;  
18 and

19 (4) The amount in dispute.

20 If or when the appeal is filed with or transferred to the tax  
21 appeal court, the court shall proceed to hear and determine the



1 appeal, subject to appeal to the intermediate appellate court as  
2 is provided in chapter 232."

3 SECTION 17. Any member serving a term of appointment to  
4 one of the existing district boards of taxation review on the  
5 effective date of this Act shall be considered to be appointed  
6 to the new statewide taxation board of review for the remainder  
7 of the member's current term, notwithstanding section 232-6(b),  
8 Hawaii Revised Statutes; provided that if more than ten members  
9 are still serving terms of appointment to their respective  
10 district boards on the effective date of this Act, priority  
11 preference for appointment to the new statewide taxation board  
12 of review shall be based on length of term remaining.

13 SECTION 18. Any appeal or pending appeal to one of the  
14 district boards of taxation review in which a decision has not  
15 yet been rendered as of the effective date of this Act shall be  
16 automatically transferred to the jurisdiction of the newly  
17 constituted statewide taxation board of review for adjudication.

18 SECTION 19. This Act shall not affect rights and duties  
19 that matured, penalties that were incurred, and proceedings that  
20 were begun before its effective date; provided that any affected  
21 taxpayer who has already appeared before a district board of



1 taxation review but has not yet had a decision rendered in the  
2 taxpayer's appeal may elect to either have the new statewide  
3 taxation board of review issue a ruling based on all available  
4 information in the case or request a new hearing before the  
5 statewide board.

6 SECTION 20. This Act shall not affect county real property  
7 tax appeals and the respective county boards of review to which  
8 they are appealed, nor shall it abrogate any county ordinance  
9 relating to a county's real property tax appeal procedures.

10 SECTION 21. Statutory material to be repealed is bracketed  
11 and stricken. New statutory material is underscored.

12 SECTION 22. This Act shall take effect upon its approval.



**Report Title:**

Tax Appeals; Taxation Board of Review

**Description:**

Replaces the four district tax boards of review with a single statewide taxation board of review appointed by the governor, consisting of ten members with three required for quorum. Authorizes taxpayers and others appearing before the board to participate using cost-efficient means such as teleconferencing.  
(CD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

