

ACT 115

H.B.NO. 327

A Bill for an Act Relating to Real Property Tax Appeals.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 232-3, Hawaii Revised Statutes, is amended to read:

“Sec. 232-3 Grounds of appeal, real property taxes. In the case of a real property tax appeal, no taxpayer or county shall be deemed aggrieved by an assessment, nor shall an assessment be lowered or an exemption allowed, unless there is shown:

(1) Assessment of the property exceeds by more than twenty per cent

the ratio of assessment to market value used by the director of taxation as the real property tax base, or

- (2) Lack of uniformity or inequality, brought about by illegality of the methods used or error in the application of the methods to the property involved, or
- (3) Denial of an exemption to which the taxpayer is entitled and for which he has qualified, or
- (4) Illegality, on any ground arising under the Constitution or laws of the United States or the laws of the State (in addition to the ground of illegality of the methods used, mentioned in clause (2)).”

SECTION 2. Statutory material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.*

SECTION 3. This Act, upon its approval, shall take effect on July 1, 1973.

(Approved May 17, 1973.)

*Edited accordingly.