

ACT 78

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H.B. NO. 805

A Bill for an Act Relating to the Transfer of All Functions, Powers and Duties

Involving the Taxation of Real Property to the Counties.

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

SECTION 1. Section 246A-4, Hawaii Revised Statutes, is amended to read:

“§246A-4 Appeals. The right of appeal from administrative actions or determinations as now provided by law shall not be impaired by this chapter.

Each of the counties shall by ordinance provide for appeals from assessments, denial of an exemption, or the denial of a dedication.

For purposes of this transfer, all appeals from the assessment of real property taxes made to the various boards of taxation review, all appeals from the denial of an exemption made to such boards, and every other appeal made to such boards prior to July 1, 1981, shall continue to be heard and decided by the board of taxation review for the taxation district in which the appeals have been made. The jurisdiction of all such boards to hear and decide the appeal shall extend and continue over such matters until decision is filed with the assessor as provided in section 232-7. Any such decision made by the board may be appealed to the tax appeal court as provided in chapter 232.”

SECTION 2. Statutory material to be repealed is bracketed. New material is underscored.*

SECTION 3. This Act shall take effect upon its approval.

(Approved May 28, 1981.)

*The text has been edited pursuant to HRS §23G-16.5, authorizing omission of the brackets, bracketed material, and underscoring.