

ACT 106

H.B. NO. 1532

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

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

SECTION 1. Chapter 232-16, Hawaii Revised Statutes, is amended to read as follows:

“§232-16 Appeal to tax appeal court. (a) A taxpayer or county~~[- in all cases,]~~ may appeal directly to the tax appeal court without appealing to a state board of review~~[.]~~ or any equivalent administrative body established by county ordinance~~[-];~~ provided that a taxpayer appealing a real property tax assessment shall first obtain a decision from an administrative body established by county ordinance, prior to appealing to the tax appeal court, if county ordinance requires a taxpayer to do so. An appeal to the tax appeal court is properly commenced by filing, on or before the date fixed by law for the taking of the appeal, a written notice of appeal in the office of the tax appeal court and by service of the notice of appeal on the director of taxation and, in the case of an appeal from a decision involving the county as a party, the real property assessment division of the county involved. An appealing taxpayer shall also pay the costs in the amount fixed by section 232-22.

(b) The notice of appeal to the tax appeal court shall be sufficient if it meets the requirements prescribed for a notice of appeal to the board of review and may be amended at any time; provided that it sets forth ~~[the following additional information, to wit:~~

A] ~~a~~ brief description of the property involved in sufficient detail to identify the same and the valuation placed thereon by the assessor.

(c) The notice of appeal shall be accompanied by a copy of the taxpayer's return, if any has been filed; provided that an individual taxpayer is authorized to redact all but the last four digits of the taxpayer's social security number from any accompanying tax return.

If a county ordinance requires a taxpayer appealing a real property tax assessment to first obtain a decision from an administrative body established by county ordinance prior to appealing to the tax appeal court, the notice of appeal shall be accompanied by a copy of the decision from the administrative body.

(d) An appeal to the tax appeal court shall be deemed to have been taken in time if the notice thereof and costs and the copy of the notice shall have

been deposited in the mail, postage prepaid, properly addressed to the tax appeal court, the director of taxation, or the real property assessment division of the county involved, and to the taxpayer or taxpayers in the case of an appeal taken by a county, respectively, on or before the date fixed by law for the taking of the appeal.

(e) An appeal to the tax appeal court shall bring up for review all questions of fact and all questions of law, including constitutional questions, necessary to the determination of the objections raised by the taxpayer or county in the notice of appeal.”

SECTION 2. This Act does not affect rights and duties that matured, penalties that were incurred, and proceedings that were begun before its effective date.

SECTION 3. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 4. This Act shall take effect upon its approval.

(Approved June 14, 2011.)