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## A BILL FOR AN ACT

RELATING TO THE PERFECTION OF APPEALS TO THE TAX APPEAL COURT.

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

1           SECTION 1. Section 232-16, Hawaii Revised Statutes, is  
2 amended to read as follows:  
3           "**§232-16 Appeal to tax appeal court.** A taxpayer or  
4 county, in all cases, may appeal directly to the tax appeal  
5 court without appealing to a state board of review, or any  
6 equivalent administrative body established by county  
7 ordinance[~~7~~]. An appeal to the tax appeal court is properly  
8 commenced by filing[~~7~~] on or before the date fixed by law for  
9 the taking of the appeal, a written notice of appeal in the  
10 office of the tax appeal court[~~7~~] and by service of the notice  
11 of appeal on the director of taxation and, in the case of an  
12 appeal from a decision involving the county as a party, the real  
13 property assessment division of the county involved. An  
14 appealing taxpayer shall also pay the costs in the amount fixed  
15 by section 232-22. [~~The taxpayer or county shall also file a~~  
16 ~~copy of the notice of appeal in the assessor's office or mail a~~  
17 ~~copy to the assessor not later than the date fixed by law for~~  
18 ~~the taking of the appeal.~~]



1           The notice of appeal to the tax appeal court shall be  
2 sufficient if it meets the requirements prescribed for a notice  
3 of appeal to the board of review and may be amended at any time;  
4 provided that it sets forth the following additional  
5 information, to wit:

6           A brief description of the property involved in sufficient  
7 detail to identify the same and the valuation placed thereon by  
8 the assessor.

9           The notice of appeal shall be accompanied by a copy of the  
10 taxpayer's return, if any has been filed.

11           An appeal to the tax appeal court shall be deemed to have  
12 been taken in time if the notice thereof and costs and the copy  
13 of the notice shall have been deposited in the mail, postage  
14 prepaid, properly addressed to the tax appeal court [~~and the~~  
15 ~~assessor~~], director of taxation, or the real property assessment  
16 division of the county involved and to the taxpayer or taxpayers  
17 in the case of an appeal taken by a county, respectively, on or  
18 before the date fixed by law for the taking of the appeal.

19           An appeal to the tax appeal court shall bring up for review  
20 all questions of fact and all questions of law, including  
21 constitutional questions, necessary to the determination of the



1 objections raised by the taxpayer or county in the notice of  
2 appeal."

3 SECTION 2. Section 232-17, Hawaii Revised Statutes, is  
4 amended to read as follows:

5 **"§232-17 Appeals from boards of review to tax appeal**  
6 **court.** An appeal shall lie to the tax appeal court from the  
7 decision of a state board of review, or equivalent  
8 administrative body established by county ordinance~~[7]~~. An  
9 appeal to the tax appeal court is properly commenced by the  
10 filing, by the taxpayer, the county, or the [tax assessor]  
11 director of taxation of a written notice of appeal in the office  
12 of the tax appeal court within thirty days after the filing of  
13 the decision of the state board of review, or equivalent county  
14 administrative body, and, in the case of any appealing taxpayer,  
15 the payment of the costs of court in the amount fixed by section  
16 232-22~~[. The taxpayer shall also file a copy of the notice of~~  
17 ~~appeal in the assessor's office and, in case of an appeal from a~~  
18 ~~decision involving a county as a party, with the county clerk.~~  
19 ~~If an appeal is taken by a county, a copy of the notice of~~  
20 ~~appeal shall be filed in the assessor's office and a copy shall~~  
21 ~~be served upon the taxpayer or taxpayers concerned.], and~~  
22 service of the notice of appeal on the director of taxation and,



1 in the case of an appeal from a decision involving the county as  
2 a party, the real property assessment division of the county  
3 involved. A notice of appeal shall be sufficient if it states  
4 that the taxpayer, director of taxation, or county~~[, or~~  
5 ~~assessor]~~ appeals from the decision of the state board of  
6 review, or equivalent county administrative body, to the tax  
7 appeal court and may be amended at any time. The appeal shall  
8 bring up for determination all questions of fact and all  
9 questions of law, including constitutional questions involved in  
10 the appeal.

11 In case of an appeal by the [~~assessor,~~] county, or the  
12 director of taxation, a copy of the notice of appeal shall be  
13 forthwith delivered or mailed to the taxpayer concerned or to  
14 the [~~clerk]~~ real property assessment division of the county  
15 concerned in the manner provided in section 232-7 for giving  
16 notice of decisions.

17 An appeal shall be deemed to have been taken in time, and  
18 properly commenced, if the notice thereof and costs, if any, and  
19 the copy or copies of the notice shall have been deposited in  
20 the mail, postage prepaid, properly addressed to the tax appeal  
21 court, [~~tax assessor,~~] director of taxation, taxpayer or  
22 taxpayers, and [~~county,~~] real property assessment division of



1 the county concerned, respectively, within the time period  
2 provided by this section."

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

5 SECTION 4. This Act shall take effect on July 1, 2059, and  
6 shall apply to any notice of appeal filed after the effective  
7 date of this Act.



**REPORT Title:**

Tax Appeals

**Description:**

Clarifies that an appeal to the tax appeal court from a board of review decision, or the decision of an equivalent county administrative body, must be served on the director of taxation or county real property assessment division within thirty days of the date of the final assessment to properly confer jurisdiction over the appeal. (SD2)

