



GOV. MSG. NO. 912

EXECUTIVE CHAMBERS  
HONOLULU

LINDA LINGLE  
GOVERNOR

June 8, 2007

The Honorable Colleen Hanabusa, President  
and Members of the Senate  
Twenty-Fourth State Legislature  
State Capitol, Room 409  
Honolulu, Hawaii 96813

Dear Madam President and Members of the Senate:

This is to inform you that on June 8, 2007, the following bill was signed into law:

HB1256 HD1 SD1

A BILL FOR AN ACT RELATING TO THE  
PERFECTION OF APPEALS TO THE TAX APPEAL  
COURT.  
(ACT 154)

Sincerely,

A handwritten signature in black ink, appearing to read "Linda Lingle".

LINDA LINGLE

Approved by the Governor

on JUN 8 2007

HOUSE OF REPRESENTATIVES  
TWENTY-FOURTH LEGISLATURE, 2007  
STATE OF HAWAII

ACT 154

H.B. NO. 1256  
H.D. 1  
S.D. 1

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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[~~-~~]. An appeal to the tax appeal court is properly  
8 commenced by filing, on or before the date fixed by law for the  
9 taking of the appeal, a written notice of appeal in the office  
10 of the tax appeal court[~~-~~] and by service of the notice of  
11 appeal on the director of taxation and, in the case of an appeal  
12 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~~], the director of taxation, or the real property  
16 assessment division of the county involved, and to the taxpayer  
17 or taxpayers in the case of an appeal taken by a county,  
18 respectively, on or before the date fixed by law for the taking  
19 of the appeal.

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



1 of taxation and, in the case of an appeal from a decision  
2 involving the county as a party, the real property assessment  
3 division of the county involved. A notice of appeal shall be  
4 sufficient if it states that the taxpayer, county, or [~~assessor~~]  
5 director of taxation appeals from the decision of the state  
6 board of review, or equivalent county administrative body, to  
7 the tax appeal court and may be amended at any time. The appeal  
8 shall 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 of the county concerned in the manner provided in  
15 section 232-7 for giving notice of decisions.

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



1 assessment division of the county involved, respectively, within  
2 the time period 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 upon its approval  
6 and shall apply to any notice of appeal filed after the  
7 effective date of this Act.

APPROVED this 8 day of JUN , 2007



GOVERNOR OF THE STATE OF HAWAII

