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July 15, 2011

# DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2011-15

RE: Act 167, Session Laws of Hawaii, Relating to Tax Appeals

On June 27, 2011, Governor Neil Abercrombie signed into law Senate Bill 34 SD1, HD1, CD1 as Act 167, Session Laws of Hawaii 2011.

This Act takes effect on July 1, 2011, and amends Section 232-5, Hawaii Revised Statutes with regards to the small claims procedure of the tax appeal court. As this procedure is intended to be informal, Act 167 allows pretrial discovery only with the prior written approval of the court. Additionally, this Act limits the costs and fees awarded to a prevailing party to the fees paid directly to the court in the course of conducting the tax appeal at issue.

Furthermore, Act 167 provides that in cases of appeal from a decision involving a county as a party, the tax appeal court must serve notice of the appeal to the real property assessment division of the county involved.

For more information on this Act, please contact the Technical Section at 808-587-1577 or by e-mail at Tax.Technical.Section@hawaii.gov.



FREDERICK D. PABLO
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