

**COUNCIL OF THE COUNTY OF MAUI**  
**BUDGET AND FINANCE COMMITTEE**

November 20, 2009

**Committee**  
**Report No.** \_\_\_\_\_

Honorable Chair and Members  
of the County Council  
County of Maui  
Wailuku, Maui, Hawaii

Chair and Members:

Your Budget and Finance Committee, having met on November 3, 2009, makes reference to County Communication No. 09-271, from the Director of Finance, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.655, MAUI COUNTY CODE; PERTAINING TO APPEAL TO BOARD OF REVIEW".

The purpose of the proposed bill is to allow for the delivery of appeals of real property assessments by personal delivery, private delivery service, or the United States Postal Service, and require the notice of appeal to be completed in accordance with the Board of Review's administrative rules.

The Director of Finance explained that the proposed bill revises Section 3.48.655, Maui County Code, to allow appeals to real property assessments to be delivered by means other than the United States Postal Service, and allow the Board of Review, instead of the Director of Finance, to structure the form of the notice of appeal.

Your Committee voted 8-0 to recommend passage of the proposed bill on first reading and filing of the communication. Committee Chair Pontanilla, Vice-Chair Mateo, and members Baisa, Johnson, Kaho'ohalahala, Medeiros, Molina, and Nishiki voted "aye". Committee member Victorino was excused.

Your Budget and Finance Committee RECOMMENDS the following:

1. That Bill No. \_\_\_\_\_ (2009), attached hereto, entitled "A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.655, MAUI COUNTY CODE, PERTAINING TO APPEAL TO BOARD OF REVIEW", be PASSED ON FIRST READING and be ORDERED TO PRINT; and
2. That County Communication No. 09-271 be FILED.

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This report is submitted in accordance with Rule 7 of the Rules of the Council.

  
\_\_\_\_\_  
JOSEPH PONTANILLA, Chair

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ORDINANCE NO. \_\_\_\_\_

BILL NO. \_\_\_\_\_ (2009)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.655,  
MAUI COUNTY CODE, PERTAINING TO APPEAL TO BOARD OF REVIEW

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Section 3.48.655, Maui County Code, is amended

to read as follows:

**"3.48.655 Appeal to board of review.** A. The notice of appeal of a real property assessment must be lodged with the [director] board of review on or before the date fixed by law for the taking of the appeal[. An appeal to the board of review shall be deemed to have been taken in time if the notice thereof shall have been deposited in the mail, postage prepaid, properly addressed to the director, on or before such date.] by personal delivery, private delivery service, or U.S. Postal Service. Private delivery services shall be those designated by the Internal Revenue Service as meeting the "timely mailing as timely filing/paying" rule for tax returns and payments. A notice of appeal shall not be lodged by facsimile transmission. Notwithstanding any other provision to the contrary:

1. A notice of appeal with payment of costs personally delivered shall be deemed to have been lodged with the board of review when received by the department of finance, real property tax division, during the division's business hours; and

2. A notice of appeal with payment of costs sent by U.S. Postal Service or private delivery service, postage prepaid, and properly addressed to the board of review, shall be deemed to have been lodged with the board of review on the date shown by the postage mark stamped on the

envelope or other appropriate wrapper containing the notice of appeal. If the envelope or other appropriate wrapper containing the notice does not indicate a postage mark, the notice shall be deemed to have been lodged with the board of review when received by the department of finance, real property tax division, during the division's business hours.

B. The notice of appeal [must be in writing and any such notice, however informal it may be, identifying the assessment involved in the appeal, stating the valuation claimed by the taxpayer and the grounds of objection to the assessment, shall be sufficient. Upon the necessary information being furnished by the taxpayer to the director, the director shall prepare the notice of appeal upon request of the taxpayer or County and any notice so prepared by the director shall be deemed sufficient as to its form.] shall be completed in accordance with the administrative rules of the board of review.

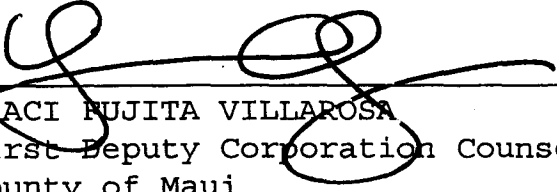
C. The appeal shall be considered and treated for all purposes as a general appeal and shall bring up for determination all questions of fact and all questions of law, excepting questions involving the Constitution or laws of the United States, necessary for the determination of the objections raised by the taxpayer in the notice of appeal. Any objection involving the Constitution or laws of the United States may be included by the taxpayer in the notice of appeal, and in such case, the objections may be heard and determined by the tax appeal court on appeal from a decision of the board of review; but this provision shall not be construed to confer upon the board of review the power to hear or determine such objections. Any notice of appeal may be amended at any time prior to the [board's] decision[, ] of the board of review, provided the amendment does not substantially change the dispute or lower the valuation claim."

SECTION 2. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk

need not include the brackets, the bracketed material, or the underscoring.

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

APPROVED AS TO FORM AND LEGALITY:



TRACI FUJITA VILLAROSA  
First Deputy Corporation Counsel  
County of Maui

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