

IN THE SUPREME COURT OF THE STATE OF HAWAII

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In the Matter of the Amendment  
of the  
RULES OF THE TAX APPEAL COURT OF THE STATE OF HAWAII

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ORDER AMENDING RULES OF THE TAX APPEAL  
COURT OF THE STATE OF HAWAII  
(By: Moon, C.J., Levinson, Nakayama, Acoba, and Duffy, JJ.)

IT IS HEREBY ORDERED that Rule 2(a) of the Rules of the Tax Appeal Court of the State of Hawaii, is amended, effective January 1, 2007 as follows (deleted material is bracketed and stricken; new material is underscored):

**Rule 2. APPEALS.**

**(a) Filing.** An appeal shall be initiated by filing with the clerk of the Tax Appeal Court a written notice of appeal and, in the case of a taxpayer, paying the costs of court as prescribed in HRS, Section 232-22. The appellant shall file a copy of such notice with the assessor, taxpayer, and county, as the case may be, pursuant to HRS, Sections 232-16 and 232-17, not later than the date fixed by law for the taking of the appeal. The taxpayer's signature on the notice shall be deemed made under penalties of perjury. The notice shall be filed either by personally delivering or [~~making~~] mailing it to the clerk of the Tax Appeal Court. The notice shall be considered filed when it is received in the Tax Appeal Court, or if mailed, properly addressed to such court and with adequate postage paid, on the postmarked date. Checks and money orders should be made payable to the "Clerk, Hawaii Tax Appeal Court." The copy of the notice to the assessor, taxpayer, and county, as the case may be, may be filed by similar mailing.

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DATED: Honolulu, Hawaii, December 1, 2006.