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Supreme Court
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IN THE SUPREME COURT OF THE STATE OF HAWAI'I

In the Matter of the
RULES OF THE TAX APPEAL COURT OF THE STATE OF HAWAI'I

ORDER AMENDING RULE 2 OF THE RULES OF THE
TAX APPEAL COURT OF THE STATE OF HAWAI'I

(By: Recktenwald, C.J., Nakayama, Acoba, McKenna, and Pollack, JJ.)

IT IS HEREBY ORDERED that Rule 2 of the Rules of the Tax Appeal Court of the State of Hawai'i, is amended, 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;~~ director of taxation, the state taxing authority that issued the state tax assessment, if not the director of taxation, 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 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, Hawai'i Tax Appeal Court." The copy of the notice to the [~~assessor;~~ director of taxation, the state taxing authority that issued the state tax assessment, if not the director of taxation, taxpayer, and county, as the case may be, may be filed by similar mailing.

~~[(1) In the case of real property taxes, the notice must be filed within the time provided by HRS, Section 246-46.]~~

[(2) 1] In the case of all other taxes over which this court shall have jurisdiction, the notice must be filed within 30 days from the date when the notice of assessment was mailed properly addressed to the taxpayer at his last known residence or place of business.

[(3) 2] If the appeal is from the decision of a board of review, the notice must be filed within 30 days after the filing of such decision.

[(4) 3] Where an action is brought under HRS, Section 40-35 to be heard in the Tax Appeal Court, such action shall be initiated by a complaint. The complaint must be filed within 30 days after payment under protest.

For purposes of these rules, the action shall be treated and disposition made thereof in the same manner as appeals from an assessment of taxes.

An appeal from any decision of the Tax Appeal Court in these actions must be filed within 30 days after the filing of such decision.

DATED: Honolulu, Hawai'i, December 10, 2013.

/s/ Mark E. Recktenwald

/s/ Paula A. Nakayama

/s/ Simeon R. Acoba, Jr.

/s/ Sabrina S. McKenna

/s/ Richard W. Pollack

