

NO. CAAP-21-0000505

IN THE INTERMEDIATE COURT OF APPEALS
OF THE STATE OF HAWAII

In the Matter of the Tax Appeal of DLMC, INC.,
dba KAMA'AINA HEALTHCARE SERVICES,
DLMC, INC., dba KAMA'AINA HEALTHCARE SERVICES, Appellant, v.
STATE OF HAWAII DEPARTMENT OF TAXATION, Appellee

ORDER DISMISSING APPEAL WITHOUT PREJUDICE

(By: Leonard, Presiding Judge, Hiraoka and Nakasone, JJ.)

Upon review of the record, it appears that:

(1) On September 16, 2021, DLMC, Inc. dba Kama'aina Healthcare Services (**DLMC**) filed, through its attorney Kalani A. Morse (**Morse**), a "Notice of Appeal to Tax Appeal Court" (**Notice of Appeal**) in this court, commencing the instant case;

(2) In the Notice of Appeal, DLMC appears to seek appellate relief from the Tax Appeal Court of the State of Hawaii (**Tax Appeal Court**), and not from this court. It thus appears that DLMC intended to file the Notice of Appeal with the Tax Appeal Court but inadvertently filed the Notice of Appeal in this court;¹

(3) DLMC and the State of Hawaii Department of Taxation (**Department of Taxation**) subsequently filed other documents in this case that pertain to the Notice of Appeal and thus also appear to be inadvertently filed in this court; and

¹ Morse is cautioned to ensure that documents are filed with the proper court.

(4) Documents filed by DLMC and the Department of Taxation in this case should thus be transferred to the Tax Appeal Court pursuant to Hawai'i Court Records Rules Rule 3.3, and the instant case, Case No. CAAP-21-0000505, should be dismissed without prejudice.

Therefore, IT IS HEREBY ORDERED that the appellate clerk shall electronically send all documents filed in Case No. CAAP-21-0000505 to the clerk of the Tax Appeal Court.

IT IS FURTHER ORDERED that the appeal in Case No. CAAP-21-0000505 is dismissed without prejudice.

IT IS FURTHER ORDERED that the appellate clerk shall serve a copy of this order on the clerk of the Tax Appeal Court.

DATED: Honolulu, Hawai'i, November 3, 2021.

/s/ Katherine G. Leonard
Presiding Judge

/s/ Keith K. Hiraoka
Associate Judge

/s/ Karen T. Nakasone
Associate Judge