Electronically Filed Supreme Court SCWC-23-0000011 14-MAY-2025 07:47 AM Dkt. 17 ODAC

SCWC-23-0000011

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

IN THE MATTER OF THE TAX APPEAL OF SCHUYLER E. COLE AND MARILYN J. COLE, Petitioners/Appellants-Appellants,

vs.

CITY AND COUNTY OF HONOLULU, Respondent/Appellee-Appellee.

CERTIORARI TO THE INTERMEDIATE COURT OF APPEALS (CAAP-23-0000011; CASE NO. 1TX151000243 (Lead Case) AND CONSOLIDATED CASES: 1TX161000011, 1TX161000012, 1TX161000015, 1TX161000016, 1TX161000017, 1TX161000018, 1TX161000019, 1TX161000024, 1TX161000026, 1TX161000028, 1TX161000034, 1TX161000268, and 1TX161000269)

ORDER REJECTING APPLICATION FOR WRIT OF CERTIORARI (By: Recktenwald, C.J., Eddins, and Ginoza, JJ., and Circuit Judge Kawamura, in place of McKenna, J., recused, and Circuit Judge Tonaki, in place of Devens, J., recused)

Petitioners/Appellants-Appellants Schuyler E. Cole, Marilyn J. Cole, Henry J. Matson, and Randolph G. Moore, Trustee under that certain unrecorded revocable living trust agreement dated June 4, 1981's application for writ of certiorari filed on April 4, 2025, is rejected.

DATED: Honolulu, Hawaiʻi, May 14, 2025.

- /s/ Mark E. Recktenwald
- /s/ Todd W. Eddins
- /s/ Lisa M. Ginoza



- /s/ Shirley M. Kawamura
- /s/ John M. Tonaki