

**RULES OF THE BOARD OF REVIEW OF THE  
COUNTY OF KAUAI, STATE OF HAWAII  
RELATING TO PROCEDURE AND FORMS TO BE USED**

The following rules are hereby prescribed pursuant to the authority conferred upon the Board of Review of the County of Kauai, State of Hawaii, Chapter 5A of the Kauai County Code 1987, relating to appeals.

**RULE 1. DEFINITIONS.**

- 1.1 “Board means the Board of Review for the County of Kauai, whose address is 4444 Rice Street, Suite 150, Lihue, Hawaii 96766 and “chairman” means its chairman.
- 1.2 “Taxpayer” or “appellant” means the person taking an appeal to the board under the provisions of Chapter 5A, Article 12, of the Kauai County Code 1987.
- 1.3 “Director” means the Director of Finance of the County of Kauai or the director’s authorized representative.

**RULE 2. APPEARANCE AND PRACTICE BEFORE THE BOARD.**

- 2.1 Any individual taxpayer may appear personally before the board.
- 2.2 The following persons may appear in a representative capacity before the Board:
  - (a) attorneys at law duly licensed to practice in the State of Hawaii;

- (b) appraisers certified or licensed, and real estate brokers licensed under the laws of the State of Hawaii;
- (c) a bona fide officer, partner, or full time employee of an individual firm, association, partnership, or corporation duly authorized to appear for such individual firm, association, partnership or corporation;
- (d) a person representing an immediate member of his family, including descendents, ascendants and spouses.
- (e) the director, or any representative of the director.
- (f) Upon good cause shown, any other person may appear on behalf of the taxpayer if the board deems such other person qualified to represent the taxpayer.

2.3 All persons appearing in proceedings before the board in a representative capacity shall conform to the standards of ethical conduct of his or her profession.

Furthermore, all persons appearing before the board shall act in a respectful demeanor, address the board and not the opposing party and shall be truthful. If any such person does not conform to such standards the board may decline to permit such person to appear in a representative capacity in any proceeding before the board.

2.4 No former employee of the Department of Finance or Office of the County Attorney shall, after severing his employment with the department, appear except with the written permission of the department, as an agent or representative of a

taxpayer or witness on behalf of a taxpayer in a proceeding involving a matter which he or she has investigated or passed upon while in such employ.

**RULE 3. FILING OF PAPERS.**

- 3.1 Papers required to be filed with the board shall be deemed filed upon mailing or actual receipt by the Chairman of the board or the finance director accompanied by proof of service upon parties required to be served.

**RULE 4. COMMENCEMENT OF APPEAL.**

- 4.1 The notice of appeal to the board and the decision of the board on each appeal decided by it shall be filed with the finance director.
- 4.2 An appeal to the board is taken by mailing or filing a written notice of appeal with the finance director on or before the date fixed by law for the taking of the appeal and, the required deposit of costs for each appeal.
- 4.3 An appeal to the board shall be deemed to have been taken in time if the notice thereof with the required deposit shall have been deposited in the mail, postage prepaid, properly addressed to the finance director, on or before the due date.

**RULE 5. NOTICE OF APPEAL**

- 5.1 The notice of appeal shall (a) identify the assessment involved in the appeal, (b) state the grounds of objection to the assessment, and (c) be signed by the taxpayer or the taxpayer's duly authorized representative.

- 5.2 The notice, in addition, shall state the valuation claimed that the appeal is from the valuation, of total property with the value allocated to the land and to the building for improved properties. In the event the appeal involves the disallowance of a claim for exemption, the notice shall identify the exemption claimed.
- 5.3 Failure to comply with the provisions of 5.1 and 5.2 of this Rule shall be grounds for dismissal of the appeal.
- 5.4 Any notice of appeal may be amended at any time prior to the board's decision, provided the amendment (a) does not substantially change the dispute or (b) does not lower the valuation claimed.

**RULE 6. NOTICE OF HEARING OF APPEALS.**

- 6.1 In any appeal, all parties shall be served with a notice pursuant to HRS Chapter 91.

**RULE 7. COMPUTATION OF TIME.**

- 7.1 In computing any period of time prescribed or allowed by these rules, by order of the board or by any applicable law, the day of the act, event, or default after which the designated period of time begins to run is not included. The last day of the period so computed is included, unless it is a Saturday, Sunday or a legal holiday for the board, in which event the period runs until the end of the next day. When the period of time prescribed or allowed is less than seven days, intermediate Saturdays, Sundays and legal holidays for the board shall be excluded in the computation.

**RULE 8. CONTINUANCES OR EXTENSIONS OF TIME.**

8.1 Any party desiring a continuance of a hearing shall, immediately upon receipt of notice of the hearing, or as soon thereafter as facts requiring such continuance come to his or her knowledge, notify the chairman in writing of his or her desire, stating in detail the reasons for requesting the continuance. The chairman, in passing upon a request for continuance, shall consider whether such request was promptly and timely made. For good cause shown, the chairman may grant such a continuance. The chairman may at any time order a continuance on his or her own motion.

8.2 Whenever a party has a right or is required to take action within the period prescribed or allowed by the board, the chairman may (a) before the expiration of the specified period, with or without notice, extend such period; or (b) upon good cause shown, permit the act to be done after the expiration of the specified period.

**RULE 9. SERVICE OF PAPERS.**

9.1 Except as otherwise provided by law, the board shall cause to be served all orders, notices and other papers issued by it, together with any other papers which it is required by law to serve. Every other paper shall be served by the party filing it.

9.2 The decision of the board shall be served by the finance director by delivering a certified copy thereof to the taxpayer or by mailing the copy addressed to his or her last known place of residence and by serving an additional copy to counsel of record. All other papers served by either the board or any party shall be served

upon all counsel of record at the time of such filing and upon parties themselves when not represented by counsel.

9.3 Service of papers by the board, taxpayer, finance director or party of record shall be made personally or, unless otherwise provided by law, by mail.

9.4 Service by mail is complete upon mailing.

**RULE 10. SUBPOENAS.**

10.1 Every subpoena shall state the name of the board and the title of the proceeding, if any, and shall command the person to whom it is directed to attend and give testimony or produce designated books, documents or things under his control at a specified time and place.

10.2 Upon application of counsel or other representative authorized to practice before the board for any party to an appeal, there shall be issued to such party subpoenas requiring the attendance and testimony of witnesses or the production of evidence in such proceeding. The board may issue subpoenas to parties not so represented upon request or upon a showing of general relevance and reasonable scope of the testimony or evidence sought.

10.3 Service of a subpoena shall be made as provided by law.

**RULE 11. FEES.**

11.1 Witnesses summoned before the board shall be paid by the party at whose instance they appear the same fees and mileage that are paid to witnesses in any civil cause in any court of the State of Hawaii.

**RULE 12. DOCKET.**

- 12.1 The board shall maintain a docket of all appeals and each appeal shall be assigned a number.
- 12.2 The name and address of each person making an appearance in a representative capacity shall be noted in the docket.

**RULE 13. FORMS.**

- 13.1 The forms of notices of appeal contained in the Appendix are sufficient under these rules.
- 13.2 Forms of notices of appeal are available in and may be obtained from the office of the finance director.

**Note:** Material repealed is bracketed. New material is underscored.

APPENDIX

**Exhibit 1**      **Notice of Hearing to Taxpayer**

**Exhibit 2**      **Taxpayer's Notice of Real Property Tax Appeal**



<b>COUNTY OF KAUAI BOARD OF REVIEW</b>	
<b>FOR REAL PROPERTY TAX</b>	
4444 Rice Street, Suite 454 Līhu'e, Hawai'i 96766	TEL (808) 241-4224 FAX (808) 241-6252

TO: \_\_\_\_\_

**NOTICE OF HEARING**

Pursuant to the Kauai County Code Chapter 5A, Article 12 a hearing has been set in the matter of the tax appeal of \_\_\_\_\_

TMK: \_\_\_\_\_, APPEAL CASE No. \_\_\_\_\_

in the LIHUE CIVIC CENTER, MO'IKEHA Meeting Room No. 2A/B, 4444 Rice Street, Līhu'e, Hawai'i 96766 on \_\_\_\_\_

Appeals are heard starting at **1:00 p.m.**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Cayetano Gerardo

CHAIR

**ATTENTION/PLEASE NOTE:**

If you are unable to attend the hearing and desire a continuance, you must notify the Chairman of the Board of Review in writing at least two (2) business days before the hearing date, stating in detail the reasons for requesting the continuance. Continuances will only be granted if timely requested and for good cause shown.

If documents were submitted with your appeal, it will be presented to the Board for their consideration.

You may submit written testimony and/or documentary evidence in lieu of personally appearing before the Board or through your attorney or other authorized representative. Any person(s) representing the owner/taxpayer must provide a letter of authorization.

Failure to appear at the hearing and failure to notify the Board in advance of your absence without submitting written testimony or evidence may result in the dismissal of your appeal.

(Rev. 2/11)

Appraiser assigned to your appeal (appraiser name) (appraiser ph#) or (appraiser e-mail)

**FILING INSTRUCTIONS**

1. To complete this Appeal form, owner is required to submit:
  - a. What you believe the total property assessed value should be.
  - b. Your grounds for objecting to the assessment.
  - c. Tax year that is being appealed.
2. Owner must appeal total property value. If property has multiple Tax Classes, separate appeals must be filed for each Tax Class.
3. Owner (or duly assigned agent) must sign and date the Appeal.
4. Owner must remit a cost deposit of **\$25 for each owner-occupied property appealed; or \$75.00 for each appeal if non-owner-occupied.** Make check(s) payable to: **DIRECTOR OF FINANCE**
5. The Appeal must be received on or before **December 31st**:
  - a. By 4:30 P.M. at the Real Property Assessment Division, (if hand delivered)
  - b. Postmarked by **December 31st** if by mail.
6. Please mail or hand deliver your Notice of Appeal to:  
**Real Property Assessment Division**  
**4444 Rice St., Suite 454**  
**Lihue, HI 96766** Phone Number: **(808) 241-4224**

**NOTICE**

An automatic second appeal on next year's assessment of your property will be granted:

1. If this appeal is not settled by **December 31st** of next year; and,
2. If next year's assessed value of your property is the same as this year's.

If both conditions one (1) and two (2) are not met and if you continue to disagree with the assessed value of your property on next year's year's assessment, you must file another appeal.

For Official Use Only

DEPOSIT NO: \_\_\_\_\_

Year \_\_\_\_\_ APPEAL NO: \_\_\_\_\_

Received: \_\_\_/\_\_\_/\_\_\_ by: \_\_\_\_\_

Entered: \_\_\_/\_\_\_/\_\_\_ by: \_\_\_\_\_

**BOARD OF REVIEW - COUNTY OF KAUAI**

**TAXPAYER'S NOTICE OF REAL PROPERTY TAX APPEAL**

NOTICE is hereby given that \_\_\_\_\_  
 (Name of owner) (Print or type)

whose mailing address is: \_\_\_\_\_  
 hereby appeals the assessment made for the purpose of real property taxation for the year \_\_\_\_\_ upon real property identified on the maps and records by the above tax key.

ZONE	SEC	PLAT	PAR	CPR
General Land Class:			Land Area:	

I believe my assessed value should be:

Property \$ \_\_\_\_\_  
 Exemption \$ \_\_\_\_\_  
 Total Assessment \$ \_\_\_\_\_

Assessed Value	(For Official Use) Assessment Value		
	Exemptions	Valuation in Dispute	Boards Value
Prop. _____	_____	_____	_____
Appraiser: _____ Signed: _____		Chairman Board of Review	

My grounds of objection to the assessment per Section 5A-12.3 are as follows:

1. [ ] The assessed value of the property exceeds by more than fifteen percent (15%) the ratio of assessment to market value.
2. [ ] There is a lack of uniformity or inequity resulting from the use of illegal assessment methods or an error in the application of the methods.
3. [ ] Denial of an exemption to which you are entitled for which all requirements are met.
4. [ ] Illegal or unconstitutional methods used to arrive at the assessment.

[ ] Use Tax Classification: Owner believes the property should be classified as: \_\_\_\_\_  
 Remarks: \_\_\_\_\_

(If a representative signs the Appeal, his address should be shown below his signature. At the hearing, the representative shall submit a letter of authorization signed by the appellant.)

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_ 20\_\_\_\_

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_ 20\_\_\_\_

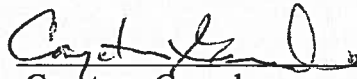
We/I am the  Owner  Contractual Taxpayer (lessee or tenant)  Representative (property manager, agent and attorney)

**INSTRUCTIONS FOR FILING NOTICE OF REAL PROPERTY ASSESSMENT APPEAL  
BOARD OF REVIEW ONLY**

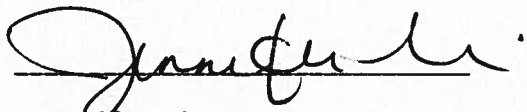
1. Enter the name of the Owner or Taxpayer for the property.
2. Enter the Owner's or Taxpayer's opinion of the **fee simple value of the property**, before deductions for any exemptions. A specific value must be stated, otherwise the appeal is subject to dismissal.
3. For the grounds of objection, check (V) the appropriate box or boxes, otherwise the appeal is subject to dismissal. If you are appealing the use tax classification, check (V) the unnumbered box (below box 4) and enter in the blank space the tax classification that is being claimed.  
  
If you are appealing the denial of an exemption, either in whole or in part, check (V) box (3) and enter the type of exemption (e.g., home, charitable) and the exemption amount that is being claimed. Appeals for the denial of a dedication (agriculture, historic, etc...) may also be lodged by putting a check (V) in box (3).
4. If you are the Owner of the property and filing the appeal, sign the appeal form, print your name, and check (V) the box **Owner**.  
  
If you are under contractual obligation to pay the real property tax and filing the appeal, sign the appeal form, print your name, and check (V) the box **Contractual Taxpayer**. You must also submit proof of such obligation with this appeal (e.g., lease or rental agreement).  
  
If you are representing the owner or taxpayer (e.g., property manager, agent, attorney), sign the appeal form, print your name, and check (V) the box **Representative**. You must also submit written authorization from the owner or taxpayer or other documentation with this appeal.  
  
If you are an employee, officer, or representative of the taxpayer, enter your title.  
  
Under Hawaii law (Hawaii Revised Statute 466K), all real estate appraisals are required to be performed by licensed or certified appraisers. If you provide a written or oral opinion as to the market value of property as of a specific date, supported by the presentation and analysis of relevant market data, you are performing an appraisal for which you must be licensed in the State of Hawaii. Related links:  
Hawaii Revised Statute 466K (unofficial): [http://hawaii.gov/dcca/pvl/pvl/hrs/hrs\\_pvl\\_466k.pdf](http://hawaii.gov/dcca/pvl/pvl/hrs/hrs_pvl_466k.pdf)  
Hawaii Administrative Rules 114 (unofficial): [http://hawaii.gov/dcca/pvl/har/har\\_114-c.pdf/view](http://hawaii.gov/dcca/pvl/har/har_114-c.pdf/view)
5. Enter the mailing address for this appeal. All communications regarding this appeal, such as notification of the hearing and the Board decision, will be sent to this address. If the mailing address changes prior to the hearing, please notify the Real Property Assessment Division in writing at one of the addresses listed below.
6. Enter daytime telephone number and e-mail address.
7. A deposit of **\$25.00** must be included with each appeal by an **owner-occupant with a current home use exemption**. Appeals for all other properties require a deposit of **\$75.00** for each appeal. Please make check payable to: **Director of Finance**.
8. An appeal cannot be lodged by facsimile transmission or via email. If a receipt of the appeal is requested, enclose a self-addressed stamped envelope and mail the request to:  
  
**Real Property Assessment Division  
4444 Rice Street, Suite A-454  
Lihue, Hawaii 96766  
Telephone: (808) 241-4224**
9. **Do not use this form to file an appeal to the Tax Appeal Court**. Instead, you must contact the Tax Appeal Court at: Tax Appeal Court, 777 Punchbowl Street, Honolulu, Hawaii, 96813-5093. Telephone: (808) 539-4777
10. Additional real property assessment information and forms can be found at [www.kauaipropertytax.com](http://www.kauaipropertytax.com).

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These rules shall be effective ten (10) days after certification by the County Clerk.


**BOARD OF REVIEW, COUNTY OF KAUA'I**

  
Cayetano Gerardo  
Chairman


APPROVED AS TO FORM  
AND LEGALITY:

  
Jennifer Winn  
Deputy County Attorney

Received this 31<sup>st</sup> day of  
October, 2012

  
Ricky Watanabe  
County Clerk, County of Kauai

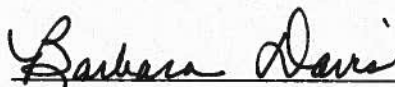
Approved this 29<sup>th</sup> day of  
October, 2012.

  
Bernard P. Carvalho, Jr.  
Mayor, County of Kauai

**CERTIFICATION**

I hereby certify that the Board of Review of the County of Kauai adopted the foregoing Rules and Regulations on **October 19, 2012**, under authority of chapter 91, Haw. Rev. Stat., as amended, and that the provisions of Sec. 91-3, Haw. Rev. Stat., as amended, have been satisfied, including the **holding of a public hearing on October 19, 2012** and the giving of proper notice for the public hearings, which notice was advertised in *The Garden Island* on **September 19, 2012**.

Dated at Lihue, Kauai, this 30<sup>th</sup> day of October, 2012.



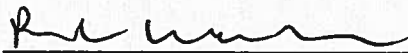
Barbara Davis,

Secretary, **BOARD OF REVIEW, COUNTY OF KAUA'I**

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**CERTIFICATION OF COUNTY CLERK**

I hereby certify that on October 31, 2012, I accepted for filing from the Board of Review of the County of Kaua'i the foregoing Rules and Regulations of the Board of Review adopted on **October 19, 2012**.



Ricky Watanabe, County Clerk, County of Kauai