



County of Maui
Real Property Tax Board of Review
Service Center, Suite A16
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Real Property Tax Board Hearing Information Sheet

Welcome to the real property tax appeal hearing. This information page provides an informal overview of tax appeal hearing procedures. We request that all pagers, cellular phones, and other electronic equipment be silenced during the hearing and that all persons involved in the hearing conduct themselves in a manner that is appropriate and conducive to the proper and efficient conduct of the proceedings.

The Property Tax Review Board Membership

The Property Tax Review Board is composed of five volunteer Maui County residents. At least three of the five board members must be present in order for the board to hold a hearing and conduct business. The chairperson or vice chairperson of the board of Review presides over all meetings. Other persons attending the hearing include representatives of the Maui County Real Property Tax Division and a deputy corporation counsel. Each meeting of the Real Property Tax Review Board follows an approved agenda and records are kept in the form of board minutes and digital audio recordings.

Hearing Procedures

The hearing usually begins with a brief, formal introduction of the appeal case to the board by a member of the Real Property Tax Division. Following the introduction, **you will be given five minutes to present your appeal** to the board members. Board members will listen to your presentation and possibly take notes and/or ask questions related to your appeal. Additional presentation time may be granted as reasonably necessary for a party to conclude its presentation. After your presentation, a representative of the Real Property Tax Division **will have five minutes to present** facts and findings to the board. During all presentations, board members may ask questions of all parties attending the hearing. After hearing the appeals on the meeting agenda, the board will deliberate and reach a decision through the affirmative vote of a majority of all members to which the board is entitled, on each appeal in accordance with the Maui County Code.

Notification of Appeal Results

You will be notified of the board's decision related to your appeal within approximately four weeks from the date of your hearing. Within 30 days after this decision has been filed, you, the County or the tax assessor may appeal to the Tax Appeal Court. Within 30 days after a decision of the Tax Appeal Court, you, the County or the tax assessor may appeal to the Supreme Court of the State of Hawaii.

Regardless of the results of the appeal or the timing, please remember that you must pay at least the first half taxes by the due date or you will be charged a penalty and interest. Should you be successful in your appeal, any credit or adjustment will be applied to your second half taxes.