

September 3, 1932.

OPINION No. 1591.

TAXATION; REAL PROPERTY  
TAXES:  
Amount of tax bills on appealed assessments.

Honorable Albert Waterhouse,  
Tax Commissioner,  
Territory of Hawaii,

Sir:

On July 2, 1932, you asked the advice of this office upon the question as to what valuations should be used by the tax officers in determining the amounts of tax bills to be sent to taxpayers for taxes assessed on real property where such assessments were under appeal. In other words, you wish to be advised whether the valuations made by the assessor in the first instance are to be adopted as the basis for such tax bills or whether the valuations claimed by the appealing taxpayers or some intermediate valuations should be adopted.

In our opinion the provisions of Sections 61 and 64 of Act 40 of the Second Special Session of 1932 clearly indicate that in all cases where tax appeals on assessments are still pending when tax bills are sent out to appealing taxpayers, the tax bills must be based upon the valuations originally assessed or found by the assessors, and not upon the valuations claimed by the appealing taxpayers or any other valuations.

Respectfully,

C. NILS TAVARES,  
Second Deputy Attorney General.

APPROVED:

H. R. HEWITT,  
Attorney General.