

## TAX BOARD OF REVIEW

**07/19/07**

**Purpose:** To settle disputes involving excessive valuations, exemption denials and differing interpretations of the tax ordinance between taxpayers/property owners and the Real Property Tax Division. The Board of Review schedules appeal hearings, renders case decisions and hears complaints.

**Authority:** Hawaii County Code, Section 19-96.

**Appointment:** Mayor with Council approval. Normal five year staggered terms.

**Full Membership:** Five members.

**Specific Representation:** None required.

**Requirements:** Must be citizens of State; must have resided in State at least three years; must be resident of County. No employee or officer of County may be appointed. (No more than three members may belong officially to same political party.)

**Meetings:** Normally, two-four meetings per month. Meetings are usually held in Hilo and Kona. Meetings usually extend over a period of four months, July - Oct., depending upon number of appeals and complaints.

**Financial Disclosure:** Members must file Financial Disclosure within 20 working days of taking the oath of office. Thereafter, annual disclosures must be filed on or before January 31. The disclosures are confidential and will be kept on file by the Board of Ethics. County Code, Chapter 2, Section 2-91.1.

**Reappointment:** Per Mayor's discretion.

**Qualities:** Respected by the community as being community-minded and oriented. Able to focus on the community needs as a whole without catering to special or self-interest.

**Current Members:**

Ernest Matsumura, 12/31/09	<u>CD</u>
Harold Murata, 12/31/10	2
Reiko Ford, 12/31/11	7
Gordon Ogasawara, 12/31/07	7
Claudia L. Woodward-Rice, Indep., 12/31/08	9
	1

**Secretary/Contact Person:** Margaret Hall  
961-8764

**Attorney Assigned:** Craig Masuda

***\*The information on this sheet is condensed. For full information see appropriate Sections of the County Charter, County Code and/or Hawaii Revised Statutes.***