

# **Bond Case Briefs**

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## **TAX - HAWAII**

### **Cole v. City and County of Honolulu**

**Supreme Court of Hawai'i - February 12, 2024 - P.3d - 2024 WL 544315**

Taxpayers filed notice of appeal to the Tax Appeal Court, seeking to contest city's classification of several investment properties they owned.

After consolidation of the appeal with 40 similar appeals, the Tax Appeal Court granted summary judgment for city. Taxpayers filed motion for reconsideration, and, after five years, sought ruling on the motion. After court entered an order denying the motion, taxpayers appealed, and the city applied for transfer, which was granted.

The Supreme Court held that failure to file an order disposing of taxpayers' motion for reconsideration, or a clerk's notice that the motion had been automatically denied, tolled time for taxpayers to appeal.

Tax appeal court's failure to file an order disposing of taxpayers' motion for reconsideration on their classification challenges, or a clerk's notice that the motion had been automatically denied, tolled time for taxpayers to appeal, and thus taxpayers' appeal, which was within 30 days of the court's ultimate entry or order denying the motion for reconsideration in response to letter from taxpayers requesting a ruling on their motion, was timely, even though five years had passed since the taxpayers filed their motion, and Intermediate Court of Appeals had jurisdiction over taxpayers' appeal.