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TAX - HAWAII

Tax Appeal of West Maui Resort Partners LP v. County of Maui

Supreme Court of Hawai'i - April 23, 2024 - P.3d - 2024 WL 1738908

Taxpayers, which were plan managers for nearly 700 time share units, sought judicial review of decision of County Board of Review which upheld county tax assessments on time shares.

The Tax Appeal Court granted county's summary judgment motion, and denied taxpayers' cross-motion for summary judgment. Taxpayers appealed to the Intermediate Court of Appeals (ICA), and the cases were transferred to Supreme Court and were consolidated.

The Supreme Court held that:

- Taxpayer's appeal from Tax Appeal Court was required to be filed within 30 days of orders denying taxpayer's summary judgment motion and granting county's summary judgment motion;
- Application of the equitable doctrine of "unique circumstances" was in the interests of justice and appropriate in connection with taxpayer's untimely appeal;
- County's time share tax classification and its rate acted as a real property tax based on the assessed property value, rather than as a tax assessed on individual time share unit users and value of their stay;
- Time share units were not required to be assigned to a real property tax classification according to their use;
- State's comprehensive transient accommodation tax (TAT) scheme did not cover the same subject matter as county's time share tax classification;
- County's time share tax classification and rate did not duplicate, contradict, or enter an area fully occupied by state's general law; and
- County's creation of a separate real property tax classification for time share units was reasonably related to legitimate policy purposes.

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