

NO. 24100

IN THE SUPREME COURT OF THE STATE OF HAWAII

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THOMAS R. KINKAID, WILLIAM KOWALSKI, HENRI P. KOSTERMANS,  
RYOKO KOSTERMANS, WALTER S. LEONG, TERRI LEONG, RICHARD A. MOODY,  
ERNEST W. TUTTLE, PAMELA TUTTLE, GERTRUD EBERWEIN, BRUCE F.  
CONNELL, ERNESTO V. CASTRO, ET AL., PEARL R. GROVES, GLENN H.  
MEYER, LEO A. YOUNG, JEANETTE M. YOUNG, GLENN R. OAKES,  
CYNTHIA R. OAKES, DAVID J. NOVICK, CAROL L. NOVICK, PETER L.  
CHAN, TERRY T. CHAN, ALFONSO J. BAEZA, FUJIKO BAEZA, ALMA V.  
BROSIO, KAREN K. SCHUMANN, AMERICAN TRUST CO. OF HAWAII,  
HARRIETTE W. RHODES, ESTATE OF B.T. KANBARA, JAMES W. WITT,  
ROBET R. BERGIS, BLACK PEARL VENTURES, INC., BETTY JUNE CAULO,  
FRANK M. NOWDESHA, MARSHA E. LEWIS, BERNARD J. GAINNEY, FRANK J.  
HATA, RUSSELL ANDERSON MAXINE ANDERSON, YOUNG FAMILY TRUST,  
RICHARD BROSELMANN, KRISTINE BROSELMANN, KENDRICK WONG, KENNETH  
ALFORD, SOPHIA ALFORD SURVIVOR'S TRUST, JERALD V. DUNLAP, SEVERN  
STARZYNSKI, NOBUYUKI ISHIMA, MCPROUD FAMILY TRUST, HHBW FAMILY  
LIMITED PARTNERSHIP, RICHARD C. ELLIOTT, JOAN ELLIOTT, VELMA JEAN  
BRIXON, TED SIMON, KAREN L. SIMON, THOMAS KHOY FONG WONG,  
WESLEY N. CALLAHAN, JANICE M. CALLAHAN, JEFFREY J. RUMMEL,  
ELISA V. RUMMEL, ADOLPH LAEPPEL, ERICA LAEPPEL, WAYLAND S.  
DUDLEY, GRACE KAE, CAROL A. LAECHELT, HUGH C. PAPE, BARBARA J.  
PAPE, OLIVER BENEDIKTSON TRUST, JOHN H. COLEMAN, BERNARD NEALE,  
SANG TEA BOBAY, YANG JA WANG, WILLIAM F. THOMPSON, JR., LEWIS G.  
WALDO, JAMES J. SULLIVAN, LELAND M. GARRISON, RONALD J. SMERLING,  
FRANK REES, VIRGINIA REES, ANNE-MARIE VOLK, DANIEL W. MOORMAN,  
SANDRA R. MOORMAN, MATTHEW H. WITTEMAN, MARY F. WITTEMAN,  
MARSHA E. LEWIS, FRANKLIN M. TOKIOKA, H. HARRY MUEGGENBURG,  
BARRY D. BERQUIST, WILLIS E. HOWARD III, PATRICIA RUDY, JAMES R.  
JOHNSTON II, SANDRA R. JOHNSTON, HERBERT Y.K. WONG, PAUL N. BEST,  
LOUIS W. CROMPTON, ALICIA Y. CROMPTON, DONALD S. ROBERTSON,  
ROY D. GUSTAFSON, MARILYN A GUSTAFSON, CARL OLSON, DOROTHY G.  
HOWARD, EDWARD P. PRINDLE, EVERETT S. MAYHOOD, ELLEN F. MAYHOOD,  
JAMES H. KAMO, DORA M. KAMO, AUGUSTUS TAGLIAFERRI, JACK M. FELIZ,  
MARIE A. FELIZ, YOLO TRUST, JUDY L. MOORE, PAUL R. OLSON,  
HELEN C. OLSON, WILLIAM C. WARREN, GEORGE K. IGI, SHARON D. IGI,  
MARY P. BERG, BRUCE HOLLIDAY, HAROLD L. FREEMAN, ALBERT W. FINK,  
BEVERLY A. FINK, PETER CHOI, MYUNG CHOI, and SALISBURY RESTAURANT  
ENTERPRISES, Appellants-Appellants

vs.

BOARD OF REVIEW OF THE CITY AND COUNTY OF HONOLULU,  
Appellee-Appellee

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APPEAL FROM THE FIRST CIRCUIT COURT  
(CIV. NO. 00-1-3024)

ORDER GRANTING MOTION FOR RECONSIDERATION IN PART AND  
AMENDING THE OPINION OF THE COURT

(By: Nakayama, J., for the court<sup>1</sup>)

Upon consideration of Appellants' motion for reconsideration and the record herein,

IT IS HEREBY ORDERED that the motion is granted in part and the opinion of the court filed on October 8, 2004, is hereby amended as follows (deleted material is bracketed and new material is double underscored):

(1) **Last line of the first paragraph on page 2:** For the [foregoing] following reasons, we affirm.

(2) **Line 6 on page 3:** As a consequence of the reclassification, Appellants' real property tax [assessments] liability allegedly doubled in the 2000-2001 tax year.

(3) **Fifth line from the bottom of page 7:** Finally, the Assessment Division's election to [assess] reclassify Appellants' properties [at a higher tax rate following the units' reclassification] injured a legally cognizable interest by subjecting the units to a higher tax rate, and accordingly gave Appellants "standing to appeal."

(4) First paragraph on page 12 through line 5 of page 14, including footnotes 12 through 15 shall be deleted. The remaining footnotes shall be renumbered.

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<sup>1</sup>Considered by: Moon, C.J., Levinson, Nakayama, Acoba, and Duffy, JJ.

An amended opinion incorporating the foregoing amendments will be filed. The Clerk of the Court is directed to provide a copy of this order and a copy of the amended opinion to the parties and notify the publishing agencies of the changes. The Clerk of the Court is further instructed to distribute copies of this order of amendment to those who received the previously filed opinion.

IT IS FURTHER ORDERED that the motion is denied in all other respects.

DATED: Honolulu, Hawai'i, November 10, 2004.

FOR THE COURT:

Associate Justice

Roger S. Moseley and  
Lauren R. Sharkey of  
Case Bigelow & Lombardi  
for appellants on the  
motion