

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 2/5/16

Board/Committee:	BOARD OF REVIEW	Meeting Date	January 8, 2016
Location	Mo‘ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:06 p.m.	End of Meeting: 1:16 p.m.
Present	Chair Jose Diogo; Vice-Chair Dorothy Bekeart; Members: Donald Kolenda, and Russell Kyono Also: Deputy County Attorney Nick Courson; Boards & Commissions Staff: Support Clerk Barbara Davis; Deputy Director of Finance Sally Motta; Tax Manager Steven Hunt		
Excused	Member: Julie Caspillo		
Absent			

SUBJECT	DISCUSSION	ACTION
Call To Order		Chair Bekeart called the meeting to order at 1:06 p.m. with 4 members present which constitutes quorum.
Election	<u>Election of Chair and Vice Chair for 2016</u>	Mr. Kyono moved to nominate Jose Diogo as Chair. Mr. Kolenda seconded the motion. Motion carried 4:0 Mr. Kyono moved to nominate Dorothy Bekeart as Vice Chair. Mr. Kolenda seconded the motion. Motion carried 4:0
Approval of Minutes	<u>Open Session Minutes of November 20, 2015</u>	Ms. Bekeart moved to approve the minutes as circulated. Mr. Kyono seconded the motion. Motion carried 4:0
Establish Format for Hearing of Appeals	a. <u>Reprints from the County of Kaua‘i’s webpage on <i>Understanding your Real Property Taxes</i> and Information for Taxpayers concerning <i>Property Assessments Appeals to the Board of Review</i></u> b. <u>Orientation from the County Attorney on the duties and responsibilities of quasi-judicial boards and the format for presentation of appeals</u> Attorney Courson stated there is a pre-hearing and a hearing process. The	

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	<p>pre-hearing process is where the taxpayer may appeal an annual assessment by December 31st based on 5 different grounds as further explained by Attorney Courson. The hearing process under HRS Chapter 92 generally requires deliberations, decisions and actions of government agencies and boards to be conducted as openly as possible. HRS §92-6 (a) (2) provides an exception to this rule for quasi-judicial boards in the exercise of their adjudicatory function. Adjudicatory function means the act of final deliberation and decision-making – not the entire hearing on an appeal. In line with this distinction and the dual requirements of public openness with some allowance for closed adjudication, the past practice has been the appellant taxpayer bearing the burden of an appeal presents their case in response to the board’s questions. Second, the assessor presents the County’s case in response to the board’s questions. Third, the appellant gets the rebuttal, if desired. Fourth, the board votes in open session to enter executive session and deliberation takes place in closed session with recorded minutes under executive session. It is understood that this has been the board’s practice for the past two years. Fifth, the board’s decision once made is presented in open session. The board’s final decisions are all public. The board has the authority to increase or decrease an assessment, grant or deny an exemption, or modify a use classification, but is not empowered to declare an assessment illegal or void.</p> <p>As a general consideration, if the board elects to continue the use of executive sessions the board is encouraged to take adequate notes to ensure sufficient information for a later decision. The chair is encouraged to be aware that the board may be faced with an emotionally charged appellant and to maintain firm but respectful control of the proceedings and further encourage everyone that it is within the power of the board to establish time limits for presentations or testimony during appeals and to politely interrupt or refocus repetitive or irrelevant testimony. Attorney Courson asked for comments or questions from the board members. Ms. Bekeart noted the</p>	

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	process the board has been using has been working really well.	Ms. Bekeart moved that the Board continue with the procedures they have had in place including the use of Executive Session for deliberation and decision-making. Mr. Kolenda seconded the motion. Motion carried 4:0
Announcements	Next Meeting: Friday, February 5, 2016 – 1:00 p.m.	
Adjournment		Mr. Kolenda moved to adjourn the meeting at 1:16 p.m. Mr. Kyono seconded the motion. Motion carried 4:0

Submitted by: _____
Barbara Davis, Staff Support Clerk

Reviewed and Approved by: _____
Jose Diogo, Chair

- () Approved as circulated.
- () Approved with amendments. See minutes of _____ meeting.