

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 3/4/16

Board/Committee:	BOARD OF REVIEW	Meeting Date	February 5, 2016
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:01 p.m.	End of Meeting: 1:43 p.m.
Present	Chair Jose Diogo; Vice Chair Dorothy Bekeart. Members: Donald Kolenda, and Russell Kyono Also: Deputy County Attorney Mahealani Krafft; Boards & Commissions Staff: Support Clerk Barbara Davis; Deputy Director of Finance Sally Motta; Tax Manager Steven Hunt; COK Appraisers: Mike Hubbard		
Excused			
Absent	Member Julie Caspillo		

SUBJECT	DISCUSSION	ACTION
	Prior to the start of the meeting, Council Administrative Assistant Eddie Topenio gave the Oath of Office to reappointed Board member Dorothy Bekeart	
Call To Order		Chair Diogo called the meeting to order at 1:01 p.m. with 4 members present
Approval of Minutes	<u>Open Session Minutes of January 8, 2016</u>	<i>Ms. Bekeart moved to approve the minutes as circulated. Mr. Kolenda seconded the motion. Motion carried 4:0</i>
Appeals	1. <u>16-0000025</u> M.Hubbard William/Kay Flohrs Trust 2. <u>16-0000026</u> M.Hubbard William/Kay Flohrs Trust 3. <u>16-0000027</u> M.Hubbard William/Kay Flohrs Trust 4. <u>16-0000024</u> M.Hubbard William/Kay Flohrs Trust Chair Diogo granted the appellant's request to continue his appeal to the May 13, 2016 hearing	<u>2-8-016-007-0007</u> <u>2-8-016-007-0013</u> <u>2-8-016-007-0049</u> <u>2-8-017-026-0065</u>
	5. <u>15-0001194</u> M.Hubbard Charles/Deborah Cecil (2012) 6. <u>15-0001195</u> M.Hubbard Charles/Deborah Cecil (2013) 7. <u>15-0001196</u> M.Hubbard Charles/Deborah Cecil (2014)	<u>4-4-003-112-0001</u> <u>4-4-003-112-0001</u> <u>4-4-003-112-0001</u>
	Charles "Chuck" and Deborah Cecil were both in attendance and presented their testimony to the Board. Mike Hubbard was in attendance for the County and presented his report to the Board. Ms. Bekeart stated that she knows the appellants and will be recusing herself on their appeals to which Chair Diogo said they	

SUBJECT	DISCUSSION	ACTION
	<p>still have a quorum for the hearing.</p> <p>The Board reviewed the testimony presented in Executive Session.</p>	
Stipulation / Withdrawn	<p>8. <u>15-0001318 M.Hubbard Thomas/Jami McKnight (Withdrawn)</u> <u>2-8-015-023-0000</u></p> <p>Appellant withdrew appeal; no Board action required.</p>	
Announcements	<p>Next Meeting: Friday, February 12, 2016 – 1:00 p.m.</p>	
Executive Session		<p><i>Mr. Kolenda moved to go into Executive Session at 1:32 p.m. Mr. Kyono seconded the motion. Motion carried 4:0</i></p>
Return to Open Session	<p><u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u></p>	<p>The meeting resumed in Open Session at 1:42 p.m.</p> <p><i>Mr. Kolenda moved to ratify the Board’s actions and make those decisions public. Mr. Kyono seconded the motion. Motion carried 3:0</i></p>
	<p>5. <u>15-0001194 M.Hubbard Charles/Deborah Cecil (2012)</u> <u>4-4-003-112-0001</u></p> <p>6. <u>15-0001195 M.Hubbard Charles/Deborah Cecil (2013)</u> <u>4-4-003-112-0001</u></p> <p>7. <u>15-0001196 M.Hubbard Charles/Deborah Cecil (2014)</u> <u>4-4-003-112-0001</u></p> <p><i>Mr. Kyono moved to sustain the County’s Tax Use Classification for the years 2012, 2013, and 2014 along with the applicable back taxes. Mr. Kolenda seconded the motion. Motion carried 3:0</i></p>	
Adjournment		<p>Mr. Kyono moved to adjourn the meeting at 1:43 p.m. Mr. Kolenda seconded the motion. Motion carried 3:0</p>

Submitted by: _____

Reviewed and Approved by: _____

Barbara Davis, Staff Support Clerk

Jose Diogo, Chair

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