

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 4/1/16

Board/Committee:		BOARD OF REVIEW	Meeting Date	March 4, 2016
Location	Mo'ikeha Building, Meeting Room 2 A/B		Start of Meeting: 1:00 p.m.	End of Meeting: 1:40 p.m.
Present	Chair Jose Diogo; Vice-Chair Dorothy Bekeart. Members: Julie Caspillo, Donald Kolenda, and Russell Kyono Also: Deputy County Attorney Adam Roversi; Boards & Commissions Staff: Support Clerk Barbara Davis; Deputy Director of Finance Sally Motta; Tax Manager Steven Hunt; COK Appraisers: Mike Hubbard; Sean Roche			
Excused				
Absent				
SUBJECT	DISCUSSION		ACTION	
Call To Order			Chair Diogo called the meeting to order at 1:00 p.m. with 5 members present	
Approval of Minutes	a. <u>Open Session Minutes of February 5, 2016 (deferred from 2/12/16 meeting)</u>		<i>Ms. Bekeart moved to approve the minutes of February 5 as circulated. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	b. <u>Open Session Minutes of February 12, 2016</u>		<i>Ms. Bekeart moved to approve the minutes of February 12 as circulated. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
Appeals	5. <u>16-0000152 S.Roche Samantha Talbot-Holmes</u>		<u>2-3-022-030-0000</u>	
	Ms. Samantha Talbot-Holmes was in attendance and presented her testimony to the Board. Mr. Sean Roche was in attendance for the County and presented his report to the Board.			
	The Board reviewed the testimony presented in Executive Session.			
	1. <u>16-0000168 S.Roche KVH Waimea Beachfront LLC</u>		<u>1-2-013-041-0001</u>	
	<i>Ms. Bekeart moved to approve the County's stipulation in the amount of \$771,000. Mr. Kolenda seconded the motion. Motion carried 5:0</i>			
	2. <u>16-0000169 S.Roche KVH Waimea Beachfront LLC</u>		<u>1-2-013-041-0002</u>	

SUBJECT	DISCUSSION	ACTION
	<i>This appeal was deferred pending receipt of appellant's letter to withdraw the appeal</i>	
	3. <u>16-0000006</u> S.Roche David/Pamela McDowell	<u>1-7-006-015-0000</u>
	<i>Mr. Kolenda moved to approve the County's stipulation in the amount of \$2,356,000. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	4. <u>16-0000150</u> S.Roche Foxcroft Family Trust	<u>1-7-006-018-0000</u>
	<i>Ms. Caspillo moved to approve the County's stipulation in the amount of \$577,500. Mr. Kolenda seconded the motion. Motion carried 5:0</i>	
	6. <u>16-0000028</u> M.Hubbard Raam Berkowitz	<u>5-2-024-001-0004</u>
	There was no one in attendance on behalf of the appellant and limited written testimony was submitted. Mr. Hubbard was in attendance on behalf of the County to respond to any questions from the Board Members.	
	<i>Ms. Bekeart moved to uphold the County's denial of the \$160,000 exemption. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
Stipulation / Withdrawal	7. <u>16-0000148</u> M.Hubbard Jan McDonald-Tomlinson	<u>5-4-015-021-0074</u>
	<i>Ms. Caspillo moved to accept the County's stipulation in the amount of \$358,500. Mr. Kolenda seconded the motion.</i>	
	<i>Ms. Caspillo amended the motion to change the Use Tax Classification to Residential. Ms. Bekeart seconded the motion. Motion carried 5:0</i>	
	8. <u>16-0000146</u> M.Hubbard Ebel Revocable Trust (Withdrawn)	<u>5-4-015-039-0161</u>
	<i>Appeal was withdrawn; no Board action required</i>	
	DISCUSSION OF 2016 STATEWIDE BOR CONFERENCE, MAY 26, 2016 AT INTERISLAND TERMINAL ROOMS – Ohia and Kamani (rooms 1 & 2) – 7 th Floor Parking Structure Mr. Hunt stated the hosts for the conference are still working on an agenda	

SUBJECT	DISCUSSION	ACTION
	so there is no update at this time.	
Announcements	Next Meeting: Friday, April 1, 2016 – 1:00 p.m.	
Executive Session		<i>Mr. Kolenda moved to go into Executive Session at 1:32 p.m. for the purpose of exercising the adjudicatory function of the Board and to deliberate the merits of the appeal presented. Ms. Caspillo seconded the motion. Motion carried 5:0</i>
Return to Open Session		<i>Ms. Bekeart moved to ratify the decisions the Board's actions taken in Executive Session and make those decisions public. Mr. Kyono seconded the motion. Motion carried 5:0</i>
	5. <u>16-0000152</u> S.Roche Samantha Talbot-Holmes <i>Ms. Caspillo moved to sustain the County's Use Tax Classification of Commercial Home Use. Ms. Bekeart seconded the motion. Motion carried 5:0</i>	<u>2-3-022-030-0000</u>
Adjournment		<i>Mr. Kyono moved to adjourn the meeting at 1:41 p.m. Mr. Kolenda seconded the motion. Motion carried 5:0</i>

Submitted by: _____
 Barbara Davis, Staff Support Clerk

Reviewed and Approved by: _____
 Jose Diogo, Chair

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