

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved as circulated 5/6/16

Board/Committee:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>April 1, 2016</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:04 p.m.	End of Meeting: 2:39 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 Clerks Barbara Davis and Darcie Agaran; Deputy Director of Finance Sally Motta; Tax Manager Steven Hunt; COK Appraisers: Mike Hubbard; Sean Roche		
Excused			
Absent			

SUBJECT	DISCUSSION	ACTION
<b>Call To Order</b>		Chair Diogo called the meeting to order at 1:04 p.m. with 5 members present
<b>Approval of Minutes</b>	<u>Open Session Minutes of March 4, 2016</u>	<i>Mr. Kolenda moved to approve the minutes as circulated. Mr. Kyono seconded the motion. Motion carried 5:0</i>
<b>Appeals</b>	5. <u>16-0000159 S.Roche Larry Arruda</u>	<u>4-2-016-017-0000</u>
	Mr. Larry Arruda was in attendance and presented his 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.	
	12. <u>16-0000135 M.Hubbard Bypass Trust - R. Shepler</u>	<u>5-2-017-010-0002</u>
	Mr. Robert Butler was present as the representative for R. Shepler and presented his testimony to the Board. Mr. Mike Hubbard was in attendance for the County and presented his report to the Board.	
	The Board reviewed the testimony presented in Executive Session.	
	1. <u>16-0000158 S.Roche Scott Johnson</u>	<u>4-1-006-028-0000</u>
	<i>The Board deferred this appeal pending receipt of the written Stipulation for Decision.</i>	
	2. <u>16-0000155 S.Roche April Harrington</u>	<u>4-1-008-069-0000</u>

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Bekeart moved to approve the County's stipulation of \$400,000 less \$160,000 exemption for a net taxable rate of \$240,000. Mr. Kolenda seconded the motion. Motion carried 5:0</i>	
	3. <u>16-0000156</u> S.Roche April Harrington	<u>4-1-008-098-0000</u>
	<i>Ms. Caspillo moved to approve the County's stipulation of \$403,000. Mr. Kolenda seconded the motion. Motion carried 5:0</i>	
	4. <u>16-0000157</u> S.Roche Gregory/Robin Yost	<u>4-1-011-014-0002</u>
	<i>Mr. Kolenda moved to approve the County's stipulation of \$669,000. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	6. <u>16-0000009</u> S.Hunt Frank/Nora Ritchey Trustees	<u>2-6-011-009-0000</u>
	<i>Ms. Caspillo moved to approve the County's stipulation of \$6,457,100. Ms. Bekeart seconded the motion. Motion carried 5:0</i>	
	7. <u>16-0000002</u> S.Hunt Erickson Living Trust	<u>2-6-012-006-0000</u>
	<i>Mr. Kyono moved to approve the County's stipulation of \$2,776,700. Mr. Kolenda seconded the motion. Motion carried 5:0</i>	
	8. <u>16-0000001</u> S.Hunt Natalia Swan	<u>4-9-011-021-0003</u>
	<i>Mr. Kolenda moved to approve the County's stipulation of \$890,700 and the change of Use tax Classification to Residential. Ms. Caspillo seconded the motion. Motion carried 5:0</i>	
	9. <u>16-0000021</u> S.Hunt Parinabai/Aly Hirani	<u>5-8-006-008-0000</u>
	<i>There was no one present to represent the appellant. Mr. Steve Hunt was in attendance for the County and presented his report to the Board.</i>	
	<i>Ms. Bekeart moved to sustain the County's assessment of \$754,600 and upheld the denial of the home exemption tax use classification. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	10. <u>16-0000134</u> M.Hubbard John Powell	<u>5-2-013-025-0000</u>
	<i>There was no one present to represent the appellant. Mr. Mike Hubbard was in attendance for the County and presented his report to the Board.</i>	
	<i>Mr. Kyono moved to approve the County's reduced value of \$836,800 with Tax Use Classification to remain as Residential.</i>	

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Bekeart seconded the motion. Motion carried 5:0</i>	
	11. <u>16-0000444</u> M.Hubbard Michael Louis Blend Revocable Trust	<u>5-2-017-002-0000</u>
	<i>Ms. Bekeart moved to uphold the County's assessment of \$4,518,000. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	13. <u>16-0000136</u> M.Hubbard Linda Warriner	<u>5-2-017-012-0001</u>
	<i>Appeal withdrawn; no Board action required</i>	
	14. <u>16-0000137</u> M.Hubbard Gleeson-Allemann Family Trust	<u>5-2-017-018-0005</u>
	<i>The Chair granted a continuance of the Appeal to May 6, 2016</i>	
	15. <u>16-0000138</u> M.Hubbard Glenn/Kim D Rudolfsky	<u>5-2-017-024-0002</u>
	There was no one present to represent the appellant. Mr. Mike Hubbard was in attendance for the County and presented his report to the Board.	
	<i>Ms. Bekeart moved to sustain the County's assessment of \$1,791,200. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	16. <u>16-0000140</u> M.Hubbard Harry/Catherine Winthrop	<u>5-2-019-016-0002</u>
	<i>Mr. Kolenda moved to approve the County's stipulation of \$107,000. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	17. <u>16-0000141</u> M.Hubbard Anthony/Ursula Chan	<u>5-2-022-005-0001</u>
	<i>The Chair granted a continuance of the Appeal to July 1, 2016</i>	
	18. <u>16-0000142</u> M.Hubbard Parker Croft/Michelle Rose	<u>5-2-022-021-0004</u>
	<i>Ms. Bekeart moved to approve the County's stipulation of \$1,783,300 less \$180,000 exemption for a net taxable rate of \$1,603,300. Ms. Caspillo seconded the motion. Motion carried 5:0</i>	
	19. <u>16-0000143</u> M.Hubbard Parker Croft/Michelle Rose	<u>5-2-022-021-0005</u>
	<i>Appeal withdrawn: no Board action required</i>	
	20. <u>16-0000169</u> S.Roche KVH Waimea Beachfront LLC (Withdrawn)	<u>1-2-013-041-0002</u>

SUBJECT	DISCUSSION	ACTION
	<i>Appeal withdrawn: no Board action required</i>	
	21. <u>16-0000010</u> S.Hunt Bypass Trust - P. Tusler	<u>2-6-012-007-0000</u>  <i>Ms. Bekeart moved to approve the County's stipulation of \$3,292,400 with Tax Use Classification to remain as Vacation Rental. Mr. Kyono seconded the motion. Motion carried 5:0</i>
<b>Announcements</b>	Next Meeting: Friday, April 8, 2016 – 1:00 p.m.	
<b>Executive Session</b>		<i>Ms. Caspillo moved to go into Executive Session at 2:33 p.m. for the purpose of exercising the adjudicatory function of the Board and to deliberate the merits of the appeals presented. Mr. Kolenda seconded the motion. Motion carried 5:0</i>
<b>Return to Open Session</b>		<i>Ms. Bekeart moved to ratify the Board's actions taken in Executive Session and make those decisions public. Mr. Kolenda seconded the motion. Motion carried 5:0</i>
	5. <u>16-0000159</u> S.Roche Larry Arruda	<u>4-2-016-017-0000</u>  <i>Ms. Caspillo moved to sustain the County's assessment of \$457,300 less \$200,000 exemption. Mr. Kyono seconded the motion. Motion carried 5:0</i>
	12. <u>16-0000135</u> M.Hubbard Bypass Trust - R. Shepler	<u>5-2-017-010-0002</u>  <i>Ms. Bekeart moved to sustain the County's assessment of \$2,111,400. Mr. Kyono seconded the motion. Motion carried 5:0</i>
<b>Adjournment</b>		<i>Mr. Kyono moved to adjourn the meeting at 2:30 p.m. Mr. Kolenda seconded the motion. Motion carried 5:0</i>

Submitted by: \_\_\_\_\_

Reviewed and Approved by: \_\_\_\_\_

Board of Review  
Open Session  
April 1, 2016

Page 5

Barbara Davis, Staff Support Clerk

Jose Diogo, Chair

- Approved as circulated.
- Approved with amendments. See minutes of \_\_\_\_\_ meeting.