

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 5/6/16

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| Board/Committee: | | BOARD OF REVIEW | Meeting Date | April 8, 2016 |
| Location | Mo'ikeha Building, Meeting Room 2 A/B | | Start of Meeting: 1:00 p.m. | End of Meeting: 1:53 p.m. |
| Present | Chair Jose Diogo; Vice-Chair Dorothy Bekeart. Members: Julie Caspillo 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 | Member Donald Kolenda | | | |
| Absent | | | | |
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| SUBJECT | DISCUSSION | | ACTION | |
| Call To Order | | | Chair Diogo called the meeting to order with 4 members present. | |
| Amend Agenda | | | Ms. Caspillo moved to amend the agenda to include information on the May 26 BOR Conference to be held in Honolulu. Ms. Bekeart seconded the motion. Motion carried 4:0 | |
| Approval of Minutes | None available | | | |
| Appeals Scheduled | <p>7. <u>16-0000054</u> S.Roche Elizabeth L Bales Trust <u>3-6-018-062-0000</u></p> <p>Ms. Elizabeth Vals 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.</p> <p>The Board reviewed the testimony presented in Executive Session.</p> | | | |
| | <p>1. <u>16-0000111</u> S.Hunt Justin/Marty Jo Collins <u>2-3-006-022-0002</u></p> <p>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.</p> <p><i>Ms. Bekeart moved to uphold the County's Tax Use Classification of Commercial Home Use. Mr. Kyono seconded the motion. Motion carried 4:0</i></p> | | | |

| SUBJECT | DISCUSSION | ACTION |
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| | 2. <u>16-0000011</u> S.Hunt K.Lance Peto Trust (stipulation) | <u>2-8-018-028-0000</u> <i>Ms. Caspillo moved to accept the County's stipulation of \$1,381,300. Mr. Kyono seconded the motion. Motion carried 4:0</i> |
| | 3. <u>16-0000012</u> S.Hunt Kevin/Darla Pietschker (stipulation) | <u>2-8-028-020-0000</u> <i>Ms. Caspillo moved to accept the County's stipulation of \$877,100. Mr. Kyono seconded the motion. Motion carried 4:0</i> |
| | 4. <u>16-0000112</u> S.Hunt James/June Diller (stipulation) | <u>4-9-014-011-0000</u> <i>Ms. Bekeart moved to accept the County's stipulation of \$2,677,200. Ms. Caspillo seconded the motion. Motion carried 4:0</i> |
| | 5. <u>16-0000151</u> S.Roche Georgia K Hilgeman Trust | <u>2-3-015-071-0000</u> <i>Ms. Caspillo moved to accept the County's stipulation of \$670,000 less \$180,000 exemption for a net taxable rate of \$490,000. Mr. Kyono seconded the motion. Motion carried 4:0</i> |
| | 6. <u>16-0000153</u> S.Roche Alan G Freitas Trust | <u>2-4-002-018-0000</u> Mr. Kyono recused himself for this appeal. <i>Ms. Caspillo moved to approve the County's assessment of \$738,900. Ms. Bekeart seconded the motion. Motion carried 3:0</i> |
| | 8. <u>16-0000172</u> M.Hubbard William/Nicole Lucey | <u>4-6-007-084-0002</u> <i>Ms. Bekeart moved to accept the County's stipulation of \$456,700. Mr. Kyono seconded the motion. Motion carried 4:0</i> |
| | 9. <u>16-0000149</u> S.Roche Robert/Rose Cashin | <u>1-6-006-015-0000</u> <i>Ms. Bekeart moved to accept the County's stipulation of \$460,000 less \$200,000 exemption for a net taxable rate of \$260,000. Ms. Caspillo seconded the motion. Motion carried 4:0</i> |
| | 10. <u>16-0000126</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0004</u> <i>Ms. Caspillo moved to accept the County's stipulation of \$106,300. Mr. Kyono seconded the motion. Motion carried 4:0</i> |
| | 11. <u>16-0000127</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0016</u> <i>Ms. Caspillo moved to accept the County's stipulation of \$97,000. Mr. Kyono seconded the motion. Motion carried 4:0</i> |
| | 12. <u>16-0000128</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0023</u> |

| SUBJECT | DISCUSSION | ACTION |
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| | <i>Ms. Bekeart moved to accept the County's stipulation of \$108,400. Mr. Kyono seconded the motion. Motion carried 4:0</i> | |
| | 13. <u>16-0000129</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0027</u> |
| | <i>Ms. Bekeart moved to accept the County's stipulation of \$111,000. Mr. Kyono seconded the motion. Motion carried 4:0</i> | |
| | 14. <u>16-0000130</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0051</u> |
| | <i>Ms. Caspillo moved to accept the County's stipulation of \$96,400. Mr. Kyono seconded the motion. Motion carried 4:0</i> | |
| | 15. <u>16-0000131</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0057</u> |
| | <i>Ms. Caspillo moved to accept the County's stipulation of \$89,000. Mr. Kyono seconded the motion. Motion carried 4:0</i> | |
| | 16. <u>16-0000132</u> M.Hubbard Kapahi Farm Lots LLC | <u>4-3-011-001-0083</u> |
| | <i>Ms. Bekeart moved to accept the County's stipulation of \$110,100. Mr. Kyono seconded the motion. Motion carried 4:0</i> | |
| Announcements | Next Meeting: Friday, May 6, 2016 – 1:00 p.m. | |
| BOR Conference | <p>Chair Diogo noted that Staff needs to know who would like to attend the conference so the appropriate plans can be made, and if there are any items this Board would like to have discussed at that conference.</p> <p>Ms. Caspillo and Ms. Bekeart both stated they would like to attend in addition to Mr. Kolenda who had earlier stated his interest in attending.</p> <p>Ms. Bekeart said the closure of sugar was an interesting topic but why only the Big Island and Honolulu – it is an issue all the islands have had to deal with and would be appropriate to include all the islands in the discussion.</p> <p>Ms. Caspillo would like to see something on the agenda about the rules being communicated to the public and how do other counties communicate their changes, filing of exemption forms, and their public relations on such items.</p> | |

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| | <p>Attorney Roversi said he would not be going but Attorney Shoshana O'Brien who is handling a lot of the tax appeals cases at tax court has an interest in going.</p> <p>Ms. Bekeart said it would be interesting with our very elaborate classification system to see how that compares to the other counties. That could overlap with how other counties are addressing transient vacation rental issues.</p> | |
| Executive Session | | <p>Ms. Bekeart moved to go into Executive Session at 1:45 p.m. for the purpose of decision-making as stated in the agenda. Ms. Caspillo seconded the motion. Motion carried 4:0</p> |
| Return to Open Session | | <p>The meeting resumed in Open Session at 1:49 p.m.</p> <p>Ms. Bekeart moved to ratify the decision made in Executive Session and make it public. Mr. Kyono seconded the motion. Motion carried 4:0</p> |
| | <p>7. <u>16-0000054</u> S.Roche Elizabeth L Bales Trust</p> | <p><u>3-6-018-062-0000</u></p> |
| | <p>Adding to the previous discussion on topic items for the conference Ms. Caspillo said she has heard complaints about people going to the front desk where they are talking with clerks rather than the appraisers so things are not being fully explained, and she would like to know how the front desk people are trained to be aware and courteous.</p> <p>Chair Diogo suggested that might be something this Board can take up at a future meeting where we can provide input to the County. Ms. Bekeart asked if there was still the annual process where the Board makes recommendations to the Director of Finance. Attorney Roversi said he</p> | |

Ms. Bekeart moved to uphold the County's assessment of \$644,800 and to not include the home exemption for 2016. Mr. Kyono seconded the motion. Motion carried 4:0

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| | <p>would have to look through the Rules. Staff said currently a report is sent to the Mayor as part of the annual report and believes Mr. De Costa used to write a report which became a part of the annual report. Attorney Roversi said he could tell them at the next meeting precisely what their powers, duties, and obligations are regarding annual recommendations. Chair Diogo said also a lot of times when the appellant shows up to present their case they do not understand that they have to prove the County wrong. If there is insufficient information it is almost redundant for the Board to even question the County because the appellant has to prove the County wrong. The public needs to be made aware of this. Ms. Bekeart said by the time the appeal comes to the Board they have met with the appraiser so it is really the appraiser's function, and not the tax clerk, to be dealing with that kind of information. Ms. Bekeart said perhaps that notification form should include the appellant's responsibilities.</p> | |
| <p>Adjournment</p> | | <p>Ms. Bekeart moved to adjourn the meeting at 1:53 p.m. Mr. Kyono seconded the motion. Motion carried 4:0</p> |

Submitted by: _____
 Barbara Davis, Staff Support Clerk

Reviewed and Approved by: _____
 Jose Diogo, Chair

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