

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 8/5/16

Board/Committee:	BOARD OF REVIEW	Meeting Date	July 1, 2016
Location	Mo‘ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:01 p.m.	End of Meeting: 2:33 p.m.
Present	Vice Chair Dorothy Bekeart. Members: Julie Caspillo, Donald Kolenda, and Russell Kyono Also: Deputy County Attorney Shoshana O’Brien; Boards & Commissions Staff: Support Clerks Barbara Davis and Darcie Agaran; Deputy Director of Finance Sally Motta; Tax Manager Steven Hunt; COK Appraiser: Mike Hubbard		
Excused	Chair Jose Diogo		
Absent			

SUBJECT	DISCUSSION	ACTION
Call To Order		Vice Chair Bekeart called the meeting to order at 1:01 p.m. with 4 members present which constitutes a quorum.
Approval of Minutes	<p>a. <u>Open Session Minutes of May 6, 2016</u></p> <p>b. <u>Open Session Minutes of May 13, 2016</u></p>	<p>Ms. Caspillo moved to approve the minutes of May 6, 2016 as circulated. Mr. Kolenda seconded the motion. Motion carried 4:0</p> <p>Mr. Kolenda moved to approve the minutes of May 13, 2016 as circulated. Mr. Kyono seconded the motion. Motion carried 4:0</p>
Appeals	<p>6. <u>16-0000133 M.Hubbard Randy Rego</u></p> <p>Mr. Randy Rego was in attendance and presented his testimony to the Board. Mr. Mike Hubbard 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><u>5-1-006-039-0000</u></p>
	<p>1. <u>16-0000163 S.Roche Chinnavuth De Monteiro & Sophie Lay Trust</u></p> <p>Ms. Sophie Lay was in attendance and presented her testimony to the Board. Mr. Steve Hunt was in attendance for Mr. Sean Roche on behalf of the County and presented his information to the Board.</p> <p>The Board reviewed the testimony presented in Executive Session.</p>	<p><u>4-4-011-036-0001</u></p>
	<p>7. <u>16-0000139 M.Hubbard Catherine Curtis</u></p>	<p><u>5-2-020-105-0002</u></p>

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	<p>Ms. Catherine Curtis was in attendance and presented her testimony to the Board. Mr. Mike Hubbard 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>2. <u>16-0000167</u> S.Roche Polina Podracka</p>	<p><u>4-9-011-005-0003</u></p> <p><i>Mr. Kyono moved to approve the County's stipulation of \$690,000. Mr. Kolenda seconded the motion. Motion carried 4:0</i></p>
	<p>3. <u>15-0000194</u> M.Hubbard Kilamac Farms Inc</p> <p>There was no one in attendance to represent the appellant. Mr. Mike Hubbard was present for the County of Kaua'i.</p> <p>Vice Chair Bekeart denied the request for a deferral to after October 17th. The Board reviewed the appeal in Executive Session.</p>	<p><u>5-1-005-021-0000</u></p>
	<p>4. <u>16-0000023</u> M.Hubbard McBryde Sugar Company, Inc.</p> <p><i>Mr. Kolenda moved to approve the County's stipulation of \$72,900. Mr. Kyono seconded the motion. Motion carried 4:0</i></p>	<p><u>2-4-008-016-0000</u></p>
	<p>5. <u>16-0000170</u> M.Hubbard Thomas/Carol Daniel</p> <p>There was no one in attendance to represent the appellant but written testimony was provided to the Board. Mr. Mike Hubbard was present for the County of Kaua'i and presented his report to the Board.</p> <p>The Board reviewed the appeal in Executive Session.</p>	<p><u>2-8-020-008-0017</u></p>
	<p>8. <u>16-0000141</u> M.Hubbard Anthony/Ursula Chan</p> <p>Mr. Dennis Nakahara, representative for the appellant, requested via email a deferral of the appeal date. Vice Chair Bekeart granted a deferral to August 5, 2016.</p>	<p><u>5-2-022-005-0001</u></p>
Stipulation / Withdrawal	<p>9. <u>16-0000014</u> S.Hunt Pila'a Ranch Hawai'i, LLC</p> <p><i>Ms. Caspillo moved to approve the County's stipulation of \$1,052,800. Mr. Kolenda seconded the motion. Motion carried 4:0</i></p>	<p><u>5-1-014-008-0001</u></p>
Verbal Recap of 2016 BOR Conference	<p>Vice Chair Bekeart noted that Ms. Caspillo, Mr. Kolenda, Deputy Attorney O'Brien and she were all in attendance at the Conference. Mr. Kolenda said it was a great conference and he was impressed with how our Attorney represented herself. It was well worth the time and he learned a lot. Ms. Caspillo said she also enjoyed the conference and thought one of the</p>	

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	<p>highlights was that Maui has a data comparison of all the counties on their website. It was also really interesting that the lawyer from Maui talked about the huge wind-powered windmills and that the County is taxing them as improvements. It was also interesting to find out that half the Boards still make their decisions in the open and they like that while Ms. Caspillo likes (the discussion) in executive session. Vice Chair Bekeart said she found the format this time in a more traditional conference format (classroom style) which was not as conducive to sharing ideas and opinions as before when we were at round tables. Attorney O'Brien thought the conference was very worthwhile and looks forward to going to another one.</p>	
Announcements	Next Meeting: Friday, August 5, 2016 – 1:00 p.m.	
Executive Session		<p>Ms. Caspillo moved to go into Executive Session at 2:32 for the purposes as detailed on the posted agenda. Mr. Kolenda seconded the motion. Motion carried 4:0</p>
Return to Open Session		<p>The meeting resumed in Open Session at 2:32 p.m.</p> <p><i>Mr. Kolenda moved to ratify the decisions made in Executive Session and make those decisions public. Mr. Kyono seconded the motion. Motion carried 4:0</i></p>
	<p>6. <u>16-0000133</u> M.Hubbard Randy Rego</p>	<p><u>5-1-006-039-0000</u></p> <p><i>Ms. Caspillo moved to accept the County's assessed value of \$833,700. Mr. Kolenda seconded the motion. Motion carried 4:0</i></p>
	<p>1. <u>16-0000163</u> S.Roche Chinnavuth De Monteiro & Sophie Lay Trust</p>	<p><u>4-4-011-036-0001</u></p> <p><i>Mr. Kyono moved to sustain the County's (reduced) value of \$948,400. Mr. Kolenda seconded the motion. Motion carried 4:0</i></p>
	<p>7. <u>16-0000139</u> M.Hubbard Catherine Curtis</p>	<p><u>5-2-020-105-0002</u></p> <p><i>Mr. Kyono moved to sustain the County's value of \$575,700. Ms. Caspillo seconded the motion. Motion carried 4:0</i></p>
	<p>5. <u>16-0000170</u> M.Hubbard Thomas/Carol Daniel</p>	<p><u>2-8-020-008-0017</u></p> <p><i>Mr. Kyono moved to sustain the County's value of \$860,900. Mr. Kolenda seconded the motion. Motion carried 4:0</i></p>
	<p>3. <u>15-0000194</u> M.Hubbard Kilamac Farms Inc</p>	<p><u>5-1-005-021-0000</u></p> <p><i>Ms. Caspillo moved to accept the County's Use Tax Classification "900" (Residential Investor) and their assessed value of</i></p>

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	<i>\$4,161,000. Mr. Kolenda seconded the motion. Motion carried 4:0</i>	
Adjournment	Ms. Caspillo said an end-of-year suggestion is to have an address, not just a TMK to which the other Board members agreed. Vice Chair Bekeart suggested it would be nice even to have a copy of the tax map and if it is a condo the name of the project – something so they know what the property is.	Vice Chair Bekeart adjourned the meeting at 2:33 p.m.

Submitted by: _____
 Barbara Davis, Staff Support Clerk

Reviewed and Approved by: _____
 Dorothy Bekeart, Vice Chair

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