

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 9/2/16

Board/Committee:	BOARD OF REVIEW	Meeting Date	August 5, 2016
Location	Mo‘ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:01 p.m.	End of Meeting: 2:11 p.m.
Present	Chair Jose Diogo; 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 Appraisers: Mike Hubbard; Sean Roche		
Excused			
Absent			

SUBJECT	DISCUSSION	ACTION
Call To Order		Chair Diogo called the meeting to order at 1:01 p.m. with 5 members present.
Approval of Minutes	a. <u>Open Session Minutes of July 1, 2016</u>	Ms. Caspillo moved to approve the minutes as circulated. Mr. Kyono seconded the motion. Motion carried 5:0
Appeals	7. <u>16-0000141 M.Hubbard Anthony/Ursula Chan</u> Mr. Dennis Nakahara was present on behalf of the appellants. Mr. Mike Hubbard was present on behalf of the County. Although Mr. Nakahara had emailed the appellant’s withdrawal of the appeal on August 4, 2016, he requested permission to make a presentation to the Board for informational purposes to which Chair Diogo granted permission. During the presentation it appeared the representative was advocating the appeal so the Board’s Attorney was asked if this was an active appeal or not since there was an email saying that the appeal was withdrawn. Attorney O’Brien said if they withdrew it, they withdrew it. Ms. Bekeart then asked why they were even here as this is not the Board’s business any longer. Mr. Nakahara asked if he could withdraw his appeal just to provide this information to the Board. Attorney O’Brien said if the Board has not ruled on whether they accept the withdrawal of the appeal the Board can choose to hear it for informational purposes. Ms. Bekeart said they do not usually vote on withdrawals; it is something the appellant chooses to do and asked Mr. Nakahara if he was withdrawing his withdrawal. Attorney O’Brien said she believed this body could vote on whether to accept the withdrawal. <i>Ms. Caspillo moved to accept the appellant’s withdrawal of their withdrawal. Mr. Kolenda seconded the motion. Motion failed 2:3 (ayes – Caspillo, Kolenda; Nays – Kyono, Bekeart, Diogo)</i>	<u>5-2-022-005-0001</u>

SUBJECT	DISCUSSION	ACTION
	<p>1. <u>16-0000008</u> S.Roche Walter McBryde Trust Est</p> <p><i>Chair Diogo granted a deferral of the appeal to October 14, 2016</i></p>	<p><u>2-3-005-024-0000</u></p>
	<p>2. <u>16-0000161</u> S.Roche Joani/Lyndon Johnson, III</p> <p>There was no one present on behalf of the appellant but written material was provided 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><u>4-2-020-001-0000</u></p>
	<p>3. <u>16-0000013</u> S.Roche Mary A Ilnes Glover RLT Co-Trustee</p> <p>Appeal withdrawn; no Board action required.</p>	<p><u>4-8-013-008-0000</u></p>
	<p>4. <u>16-0000016</u> S.Roche Charles D. Denson</p> <p>There was no one present on behalf of the appellant but written material was provided 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><u>5-3-009-001-0001</u></p>
	<p>5. <u>16-0000017</u> S.Roche Charles D. Denson</p> <p>There was no one present on behalf of the appellant but written material was provided 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><u>5-3-009-001-0002</u></p>
	<p>6. <u>16-0000443</u> S.Roche 2000 Johnson Family Trust</p> <p>There was no one present on behalf of the appellant but written declarations were provided 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><u>5-5-010-018-0000</u></p>
<p>Stipulation / Withdrawn</p>	<p>8. <u>16-0000102</u> S.Hunt PRW Princeville Development Co LLC</p> <p>9. <u>16-0000029</u> S.Hunt PRW Princeville Development Co LLC</p>	<p><u>5-3-006-026-0000</u></p> <p><u>5-3-006-026-0001</u></p>

SUBJECT	DISCUSSION			ACTION
	10.	<u>16-0000030</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0002</u>
	11.	<u>16-0000031</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0003</u>
	12.	<u>16-0000032</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0004</u>
	13.	<u>16-0000033</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0005</u>
	14.	<u>16-0000034</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0006</u>
	15.	<u>16-0000035</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0007</u>
	16.	<u>16-0000036</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0008</u>
	17.	<u>16-0000037</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0009</u>
	18.	<u>16-0000038</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0010</u>
	19.	<u>16-0000039</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0011</u>
	20.	<u>16-0000040</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0012</u>
	21.	<u>16-0000041</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0013</u>
	22.	<u>16-0000042</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0014</u>
	23.	<u>16-0000043</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0015</u>
	24.	<u>16-0000044</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0016</u>
	25.	<u>16-0000045</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0017</u>
	26.	<u>16-0000046</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0018</u>
	27.	<u>16-0000047</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0019</u>
	28.	<u>16-0000048</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0020</u>
	29.	<u>16-0000049</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0021</u>
	30.	<u>16-0000050</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0022</u>
	31.	<u>16-0000051</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0023</u>
	32.	<u>16-0000052</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0024</u>
	33.	<u>16-0000053</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0025</u>
	34.	<u>16-0000054</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0026</u>
	35.	<u>16-0000055</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0027</u>
	36.	<u>16-0000056</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0028</u>
	37.	<u>16-0000057</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0029</u>
	38.	<u>16-0000058</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0030</u>
	39.	<u>16-0000059</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0031</u>
	40.	<u>16-0000060</u>	S.Hunt PRW Princeville Development Co LLC	<u>5-3-006-026-0032</u>

SUBJECT	DISCUSSION			ACTION
	41.	<u>16-0000061</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0033
	42.	<u>16-0000062</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0034
	43.	<u>16-0000063</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0035
	44.	<u>16-0000064</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0036
	45.	<u>16-0000065</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0037
	46.	<u>16-0000066</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0038
	47.	<u>16-0000067</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0039
	48.	<u>16-0000068</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0040
	49.	<u>16-0000069</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0041
	50.	<u>16-0000070</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0042
	51.	<u>16-0000071</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0043
	52.	<u>16-0000072</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0044
	53.	<u>16-0000073</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0045
	54.	<u>16-0000074</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0046
	55.	<u>16-0000075</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0047
	56.	<u>16-0000076</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0048
	57.	<u>16-0000077</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0049
	58.	<u>16-0000078</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0050
	59.	<u>16-0000079</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0051
	60.	<u>16-0000080</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0052
	61.	<u>16-0000081</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0053
	62.	<u>16-0000082</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0054
	63.	<u>16-0000083</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0055
	64.	<u>16-0000084</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0056
	65.	<u>16-0000085</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0057
	66.	<u>16-0000086</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0058
	67.	<u>16-0000087</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0059
	68.	<u>16-0000088</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0060
	69.	<u>16-0000089</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0061
	70.	<u>16-0000090</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0062
	71.	<u>16-0000091</u>	S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0063

SUBJECT	DISCUSSION	ACTION
	72. <u>16-0000092</u> S.Hunt PRW Princeville Development Co LLC 73. <u>16-0000093</u> S.Hunt PRW Princeville Development Co LLC 74. <u>16-0000094</u> S.Hunt PRW Princeville Development Co LLC 75. <u>16-0000095</u> S.Hunt PRW Princeville Development Co LLC 76. <u>16-0000096</u> S.Hunt PRW Princeville Development Co LLC 77. <u>16-0000097</u> S.Hunt PRW Princeville Development Co LLC 78. <u>16-0000098</u> S.Hunt PRW Princeville Development Co LLC 79. <u>16-0000099</u> S.Hunt PRW Princeville Development Co LLC 80. <u>16-0000100</u> S.Hunt PRW Princeville Development Co LLC 81. <u>16-0000101</u> S.Hunt PRW Princeville Development Co LLC	5-3-006-026-0064 5-3-006-026-0065 5-3-006-026-0066 5-3-006-026-0067 5-3-006-026-0068 5-3-006-026-0069 5-3-006-026-0070 5-3-006-026-0071 5-3-006-026-0072 5-3-006-026-0073
	Appeals 8 through 81 were withdrawn; no Board action required	
Announcements	Next Meeting: Friday, September 2, 2016 – 1:00 p.m.	
Executive Session	<i>Ms. Bekeart moved to go into Executive Session at 1:52 p.m. Ms. Caspillo seconded the motion. Motion carried 5:0</i>	
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u> <i>Ms. Bekeart moved to ratify the Board's actions taken in Executive Session and make those decisions public. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	2. <u>16-0000161</u> S.Roche Joani/Lyndon Johnson, III 4-2-020-001-0000 <i>Ms. Bekeart moved to accept the appellant's stated value of \$710,000. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	4. <u>16-0000016</u> S.Roche Charles D. Denson 5-3-009-001-0001 <i>Ms. Caspillo moved to sustain the County's assessment of \$4,277,300. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
	5. <u>16-0000017</u> S.Roche Charles D. Denson 5-3-009-001-0002 <i>Mr. Kyono moved to sustain the County's assessment of \$1,986,000. Mr. Kolenda seconded the motion. Motion carried 5:0</i>	
	6. <u>16-0000443</u> S.Roche 2000 Johnson Family Trust 5-5-010-018-0000	

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Bekeart moved to sustain the County's Use Tax Classification of Vacation Rental. Mr. Kyono seconded the motion. Motion carried 5:0</i>	
Adjournment		<i>Ms. Bekeart moved to adjourn the meeting at 2:11 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.