

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 10/14/16

Board/Committee:		BOARD OF REVIEW		Meeting Date	September 2, 2016
Location	Mo'ikeha Building, Meeting Room 2 A/B			Start of Meeting: 1:04 p.m.	End of Meeting: 2:09 p.m.
Present	Chair Jose Diogo. Members: Julie Caspillo, and Russell Kyono Also: Deputy County Attorneys Sinclair Salas-Ferguson and Mark Bradbury; 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	Vice-Chair Dorothy Bekeart. Member Donald Kolenda				
Absent					
SUBJECT	DISCUSSION			ACTION	
Call To Order				Chair Diogo called the meeting to order at 1:04 p.m. with 3 members present which constitutes a quorum.	
Approval of Minutes	a. <u>Open Session Minutes of August 5, 2016</u>			<i>Mr. Kyono moved to approve the minutes as circulated. Ms. Caspillo seconded the motion. Motion carried 3:0</i>	
Validity BOR Decision	13. <u>16-0001607</u> S.Hunt Bomun Bock-Chung			<u>5-8-006-016-0002</u>	
	Ray Songtree, Trustee, was present and presented his testimony to the Board. Steve Hunt was present on behalf of the County of Kaua'i.				
	The Board reviewed the testimony presented in Executive Session.				
Appeals	2. <u>16-0001526</u> S.Hunt F.K. Davis (2013)			<u>1-3-001-106-0000</u>	
	3. <u>16-0001527</u> S.Hunt F.K. Davis (2014)			<u>1-3-001-106-0000</u>	
	4. <u>16-0001528</u> S.Hunt F.K. Davis (2015)			<u>1-3-001-106-0000</u>	
	5. <u>16-0001628</u> S.Hunt F.K. Davis (2016)			<u>1-3-001-106-0000</u>	
	Ken Davis was present and presented his testimony to the Board. Steve Hunt was present on behalf of the County of Kaua'i and presented his report to the Board.				
	The Board reviewed the testimony in Executive Session.				
	1. <u>16-0001488</u> D.Ventura Wine of Kaua'i LLC (2013)			<u>1-2-002-001-0008</u>	

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Caspillo moved to approve the County's stipulation of \$47,700. Mr. Kyono seconded the motion. Motion carried 3:0</i>	
6.	<u>16-0001606 S.Hunt Palmer W Hafdahl Rev Trust</u> There was no one present on behalf of the appellant nor was there any testimony provided by the appellant. Steve Hunt was present on behalf of the County of Kaua'i and presented his report to the Board. <i>Mr. Kyono moved to uphold the County's amended Use Tax Classification of Commercialized Home Use. Ms. Caspillo seconded the motion. Motion carried 3:0</i>	<u>3-3-016-042-0000</u>
7.	<u>15-0000177 M.Hubbard Yellow Hale, LLC</u> There was no one present on behalf of the appellant and no testimony was provided to the Board. Mike Hubbard was present on behalf of the County of Kaua'i and presented his report to the Board. <i>Ms. Caspillo moved to approve the County's assessed value of \$11,200,000 and to clarify the Use Tax Classification of Residential for the year 2015. Mr. Kyono seconded the motion. Motion carried 3:0</i>	<u>2-8-014-032-0000</u>
8.	<u>16-0000113 M.Hubbard Yellow Hale, LLC</u> There was no one present on behalf of the appellant and no testimony was provided to the Board. Mike Hubbard was present on behalf of the County of Kaua'i and presented his report to the Board. <i>Ms. Caspillo moved to approve the County's assessed value of \$11,200,000 and to clarify the Use Tax Classification of Residential for the year 2016. Mr. Kyono seconded the motion. Motion carried 3:0</i>	<u>2-8-014-032-0000</u>
9.	<u>15-0000178 M.Hubbard Yellow Hale, LLC</u> <i>Ms. Caspillo moved to approve the County's adjustment of the assessed value to \$514,000 for the year 2015. Mr. Kyono seconded the motion. Motion carried 3:0</i>	<u>2-8-014-041-0000</u>
10.	<u>16-0000114 M.Hubbard Yellow Hale, LLC</u> <i>Ms. Caspillo moved to approve the County's adjustment of the assessed value to \$514,000 for the year 2016. Mr. Kyono seconded the motion. Motion carried 3:0</i>	<u>2-8-014-041-0000</u>

SUBJECT	DISCUSSION	ACTION
	<p>11. <u>16-0000020</u> M.Hubbard Earl S.P. Smith</p> <p><i>Chair Diogo stated his recusal on this appeal which left the Board without a quorum so the appeal was deferred to the October 7, 2016 meeting.</i></p>	<p><u>5-8-008-040-0000</u></p>
Validity BOR Decision	<p>12. <u>16-0001053</u> S.Hunt Charles/Coral Miles (2013)</p> <p>There was no one present on behalf of the appellant. Steve Hunt was present for the County of Kaua'i and provided testimony to the Board.</p> <p><i>Mr. Kyono moved to deny the validity of the appeal based on the untimely filing of the appeal. Ms. Caspillo seconded the motion. Motion carried 3:0</i></p>	<p><u>5-4-008-018-0000</u></p>
Stipulation / Withdrawn	<p>14. <u>15-0000133</u> M.Hubbard Līhu'e Industrial Development Co.</p> <p><i>Ms. Caspillo moved to approve the County's stipulation of \$2,287,500. Mr. Kyono seconded the motion. Motion carried 3:0</i></p>	<p><u>3-6-012-005-0000</u></p>
	<p>15. <u>16-0000022</u> M.Hubbard Pieter S Myers</p> <p><i>Ms. Caspillo moved to approve the County's stipulation of \$3,900,000. Mr. Kyono seconded the motion. Motion carried 3:0</i></p>	<p><u>5-9-003-046-0000</u></p>
Executive Session		<p><i>After reading the HRS provision, Ms. Caspillo moved that the Board go into Executive Session at 1:55 p.m. Mr. Kyono seconded the motion. Motion carried 3:0</i></p>
Return to Open Session	<p><u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u></p>	<p>The meeting resumed in Open Session at 2:07 p.m.</p> <p><i>Ms. Caspillo moved to ratify the Board's actions taken in Executive Session on the appeals reviewed and to make those decisions public. Mr. Kyono seconded the motion. Motion carried 3:0</i></p>
Appeals	<p>2. <u>16-0001526</u> S.Hunt F.K. Davis (2013)</p> <p>3. <u>16-0001527</u> S.Hunt F.K. Davis (2014)</p> <p>4. <u>16-0001528</u> S.Hunt F.K. Davis (2015)</p>	<p><u>1-3-001-106-0000</u></p> <p><u>1-3-001-106-0000</u></p> <p><u>1-3-001-106-0000</u></p>

SUBJECT	DISCUSSION	ACTION
	<i>Mr. Kyono moved to remove the homeowner's exemption and reset the Use Tax Classification to Residential for appeals 16-1526 (2013), 16-1527 (20014), and 16-1528 (2015). Ms. Caspillo seconded the motion. Motion carried 3:0</i>	
	5. <u>16-0001628</u> S.Hunt F.K. Davis (2016) <i>Mr. Kyono moved to grant half of the home exemption in the amount of \$90,000 and reinstate the Homestead Use Tax Classification. Ms. Caspillo seconded the motion. Motion carried 3:0</i>	<u>1-3-001-106-0000</u>
	13. <u>16-0001607</u> S.Hunt Bomun Bock-Chung <i>Ms. Caspillo moved to uphold the County's decision and deny the validity of the appeal based on untimely filing. Mr. Kyono seconded the motion. Motion carried 3:0</i>	<u>5-8-006-016-0002</u>
Adjournment		<i>Mr. Kyono moved to adjourn the meeting at 2:09 p.m. Ms. Caspillo seconded the motion. Motion carried 3:0</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.