

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved as circulated 11/4/16

Board/Committee:		BOARD OF REVIEW	Meeting Date	October 14, 2016
Location	Mo‘ikeha Building, Meeting Room 2 A/B		Start of Meeting: 1:00 p.m.	End of Meeting: 2:02 p.m.
Present	Chair Jose Diogo. Vice-Chair Dorothy Bekeart. Members: Julie Caspillo and Donald Kolenda Also: Deputy County Attorney Mark Bradbury; Boards & Commissions Staff: Support Clerks Barbara Davis and Darcie Agaran; Deputy Director of Finance Sally Motta; COK Appraisers: Mike Hubbard, Sean Roche, and Damien Ventura; COK Agricultural Land Use Inspector Terry Phillips			
Excused	Member Russell Kyono			
Absent				
SUBJECT	DISCUSSION		ACTION	
Call To Order			Chair Diogo called the meeting to order at 1:00 p.m. with 4 members present which constitutes a quorum.	
Public Hearing	<p><u>Pursuant to the Kaua‘i County Code Chapter 5A, Article 12.7 (d) the Board of Review will hold a public hearing at 1:00 p.m. to discuss all complaints/comments properly and timely submitted in accordance with the Notice for Filing Real Property Assessment Complaints published in The Garden Island on September 1, 2016 and the Notice of Public Hearing published in The Garden Island on September 14, 2016. This complaint/comment process is intended to assist the Board in making recommendations to the Mayor to help improve the County’s process of tax assessment.</u></p> <p>Chair Diogo opened the public hearing. Support Clerk Barbara Davis noted that no complaints/comments were submitted. Chair Diogo called for public testimony to which there was none.</p>		<p>Being that there was no public testimony, Chair Diogo closed the public hearing.</p>	
Approval of Minutes	a. <u>Open Session Minutes of September 2, 2016</u>		<i>Ms. Caspillo moved to approve the minutes as circulated. Mr. Kolenda seconded the motion. Motion carried 4:0</i>	

SUBJECT	DISCUSSION	ACTION
Appeals	6. <u>16-0001608</u> D.Ventura Gregory/Susan Bettencourt Reg Gage, representative for Ben Lizama and Greg Bettencourt, was present and presented his testimony to the Board. Greg Bettencourt was present as well and presented his testimony to the Board. Damien Ventura and Terry Phillips were present on behalf of the County of Kaua'i and presented their report to the Board. The Board reviewed the testimony presented in Executive Session.	<u>4-6-007-021-0000</u>
	1. <u>15-0000011</u> S.Roche W D McBryde Trust Est (2015) Chair Diogo recused himself from this appeal. <i>The Board deferred appeal pending receipt of stipulation.</i>	<u>2-3-005-024-0000</u>
	2. <u>16-0000008</u> S.Roche W D McBryde Trust Est Chair Diogo recused himself from this appeal. <i>The Board deferred appeal pending receipt of stipulation.</i>	<u>2-3-005-024-0000</u>
	5. <u>16-0000020</u> M.Hubbard Earl/Ruth Smith Trust Chair Diogo recused himself from this appeal. There was no one present on behalf of the appellant. Mike Hubbard was present on behalf of the County of Kaua'i and provided a stipulation to the Board. <i>Ms. Caspillo moved to approve the County's stipulation of \$2,500,000. Mr. Kolenda seconded the motion. Motion carried 3:0</i>	<u>5-8-008-040-0000</u>
	3. <u>16-0000015</u> S.Roche Larry/Joan Gerhrke Trust <i>The Chair granted a continuance of the appeal to December 9, 2016.</i>	<u>5-3-003-043-0000</u>
	4. <u>16-0000110</u> S.Roche Peter J Courture Trust <i>The Chair granted a continuance of the appeal to November 4, 2016.</i>	<u>5-8-009-050-0000</u>

SUBJECT	DISCUSSION	ACTION
Stipulation / Withdrawn	7. <u>14-0000051</u> M.Hubbard Aloha Beach Resort Nomura CDO LLC 8. <u>15-0000099</u> M.Hubbard Aloha Beach Resort Nomura CDO LLC 9. <u>14-0000050</u> M.Hubbard Aloha Beach Resort Nomura CDO LLC 10. <u>15-0000100</u> M.Hubbard Aloha Beach Resort Nomura CDO LLC	3-9-006-016-0000 3-9-006-016-0000 3-9-006-020-0000 3-9-006-020-0000 Appeals 7 through 10 were withdrawn; no Board action required
Announcements	Next Meeting: Friday, November 4, 2016 – 1:00 p.m.	
Executive Session		<i>After reading the HRS provision, Ms. Bekeart moved that the Board go into Executive Session at 1:48 p.m. Mr. Kolenda seconded the motion. Motion carried 4:0</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>	The meeting resumed in Open Session at 2:01 p.m. <i>Ms. Bekeart moved to ratify the Board’s action taken in Executive Session on the appeal reviewed and to make that decision public. Mr. Kolenda seconded the motion. Motion carried 4:0</i>
Appeals	6. <u>16-0001608</u> D.Ventura Gregory/Susan Bettencourt	4-6-007-021-0000 <i>Ms. Bekeart moved to defer decision-making to November 4, 2016 in executive session and to request copies of the application for dedication, notice of approval, and notice that is sent to the Bureau of Conveyances from the Real Property Assessment Division. Ms. Caspillo seconded the motion. Motion carried 4:0</i>
Adjournment		<i>Mr. Kolenda moved to adjourn the meeting at 2:02 p.m. Ms. Caspillo seconded the motion. Motion carried 4:0</i>

Submitted by: _____
 Darcie Agaran, Staff Support Clerk

Reviewed and Approved by: _____
 Jose Diogo, Chair

Board of Review
Open Session
October 14, 2016

Page 4

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