

COUNTY OF KAUAI

Minutes of Meeting
OPEN SESSION

Approved on: 4/5/2019

Board/Commission:	BOARD OF REVIEW	Meeting Date	March 01, 2019
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting:	1:17p.m. End of Meeting: 2:43 p.m.
Present	Chair Donald Kolenda. Member Julie Caspillo, Member Christopher White. Also: Deputy Director of Finance Michelle Lizama. Office of the County Attorney: Deputy County Attorney Mark Bradbury, Boards & Commissions Staff: Administrative Specialist Anela Segreti, Support Clerk Arleen Kuwamura. COK Appraisers: Brad Cone, Craig Arzadon, Damien Ventura, Sean Roche, Mike Hubbard, and Terry Phillips.		
Excused	Vice Chair Craig De Costa		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
Call to Order		Chair Kolenda called the meeting to order at 1:17 p.m. with Three members present which constituted a quorum.	
Approval of Minutes	a. <u>Open Session Minutes of January 11, 2019</u>	<i>Ms. Caspillo motion to approve the Open Session Board of Review minutes of January 11, 2019. Mr. White seconded the motion. Motion carried 3:0.</i>	
Appeals	4. <u>19-0000006 C. Arzadon Carla J Harringer</u> <u>4-1-008-045-0000</u> Ms. Carla J Harringer was present and presented her testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board. The Board reviewed the testimony provided in Executive Session.		
	3. <u>19-0000009 C. Arzadon Annette L Kaluahine</u> <u>3-7-009-030-0000</u> Ms. Annette Kaluahine was present and presented her testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board. The Board reviewed the testimony provided in Executive Session.		
	5. <u>19-0000012 C. Arzadon Samuel G G McIntyre</u> <u>4-2-018-034-0000</u> Mr. Samuel McIntyre was present and presented his testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.		

SUBJECT	DISCUSSION	ACTION
	The Board reviewed the testimony provided in Executive Session.	
	8. <u>19-0000008</u> C. Arzadon Kenneth/Shirin Hunt Mrs. & Mrs. Kenneth Hunt was present and presented their testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board. The Board reviewed the testimony provided in Executive Session.	5-3-008-012-0003
	7. <u>19-0000155</u> D. Ventura Joseph Schwartz Mr. Joseph Schwartz was present and presented his testimony to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board. The Board reviewed the testimony provided in Executive Session.	4-9-009-012-0027
Announcements	Next Meeting: Friday, March 8, 2019 – 1:00 p.m.	
Executive Session		<i>Pursuant to HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4)(b) and 92-6(a)(2), Ms. Caspillo moved that the Board go into Executive Session at 2:22 p.m. Mr. white. Seconded the motion. Motion carried 3:0.</i>
Return to Open Session	The Board reviewed the 2018 Mayor’s annual Report. Ms. Caspillo noted that number one has been confirmed accomplished. Board members agree to leave it in the annual report as something completed and approved 2018 Mayors Annual Report.	The meeting resumed in Open Session at 2:39p.m. <i>Mr. White moved to ratify the Board’s actions in Executive Session and to make those decisions public. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>

SUBJECT	DISCUSSION	ACTION
Appeals	1. <u>19-0000011</u> C. Arzadon Lani K Nagao <i>Appeal withdrawn; no Board action required.</i>	<u>3-2-008-093-0001</u>
	2. <u>19-0000005</u> C. Arzadon Anotne/Dionne Teves Family Trust <i>Ms. Caspillo Motioned to sustain the County's Exemption. Mr. White Seconded the motion. Motion carried 3:0.</i>	<u>3-3-017-046-0000</u>
	3. <u>19-0000009</u> C. Arzadon Annette L Kaluahine <i>Ms. Caspillo motioned to sustain the County's denial of exemption, additional exemption to income, and long term rental. Mr. Whited seconded the motion. Motion carried 3:0.</i>	<u>3-7-009-030-0000</u>
	4. <u>19-0000006</u> C. Arzadon Carla J Harringer <i>Ms. Caspillo motioned to sustain the County's denial of exemption for the low income exemption. Mr. white seconded the motion. Motion carried 3:0.</i>	<u>4-1-008-045-0000</u>
	5. <u>19-0000012</u> C. Arzadon Samuel G G McIntyre <i>Ms. Caspillo motioned to sustain the County's tax assessed value of \$593,500. Mr. White seconded the motion. Motion carried 3:0.</i>	<u>4-2-018-034-0000</u>
	6. <u>19-0000007</u> C. Arzadon Becky L Babin <i>Ms. Caspillo motioned to sustain the County's denial of exemption for denial of exemption. Mr. White seconded the motion. Motion Carried 3:0.</i>	<u>4-6-037-057-0001</u>
	7. <u>19-0000155</u> D. Ventura Joseph Schwartz <i>Mr. White motioned to sustain the County's denial of Agriculture Dedication. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	<u>4-9-009-012-0027</u>
	8. <u>19-0000008</u> C. Arzadon Kenneth/Shirin Hunt <i>Ms. Caspillo motioned to sustain the County's denial of exemption. Mr. White seconded the motion. Motion carried 3:0.</i>	<u>5-3-008-012-0003</u>

SUBJECT	DISCUSSION	ACTION
	9. <u>19-0000150</u> D. Ventura Laura L Cushnie	<u>2-4-005-197-0002</u>
	<i>Mr. White motioned to approve the County's stipulation for the total market value, net taxable value, and assessed value of \$648,800. Ms. Caspillo seconded the motion. Motion carried. 3:0.</i>	
	10. <u>19-0000148</u> D. Ventura Steven/Virginia Martin	<u>4-2-021-013-0001</u>
	<i>Chair Kolenda granted a continuance of the appeal</i>	
Stipulation/ Withdrawn	11. <u>19-0000150</u> D. Ventura Laura L Cushnie	<u>2-4-005-198-0002</u>
	<i>Chair Kolenda granted a continuance of the appeal</i>	
	12. <u>19-0000154</u> D. Ventura Lee Family Trust (Withdrawn)	<u>2-6-044-026-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	13. <u>19-0000071</u> M. Hubbard Deborah B Manooglan Rev Trust	<u>5-5-005-018-0000</u>
	<i>Mr. White motioned to approve the County's stipulation for assessed value and the net taxable value of \$5,865,800. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	
Validity Determination	14. D. Ventura Timothy/Hope H Kallai	<u>4-9-011-016-0003</u>
	<i>Ms. Caspillo motioned that the appeal is not valid due to being filed untimely. Mr. White seconded the motion. Motioned carried 3:0.</i>	
Adjournment	With no objections, Chair Kolenda adjourned the meeting at 2:43 p.m.	

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Donald Kolenda, Chair

(X) Approved as circulated.

() Approved with amendments. See minutes of _____ meeting.