

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

**Approved On: 5/3/2019**

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>April 5, 2019</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:00p.m.	End of Meeting: 2:52 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. Real Property Tax Manager: Brad Cone. COK Appraisers: Craig Arzadon, Damien Ventura, Sean Roche, Mike Hubbard, and Terry Phillips.		
Excused	Vice Chair Craig De Costa		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
<b>Call to Order</b>		Chair Kolenda called the meeting to order at 1:00p.m. With Four members present which constituted a quorum.	
<b>Approval of Minutes</b>	<ul style="list-style-type: none"> <li>a. <u>Open Session Minutes of March 1, 2019</u></li> <li>b. <u>Open Session Minutes of March 8, 2019</u></li> </ul>	<i>Ms. Caspillo motion to approve the Open Session Board of Review minutes of March 1, 2019 and March 8, 2019. Mr. White seconded the motion. Motion carried 3:0.</i>	
<b>Appeals</b>	<p>15. <u>19-0000151 D. Ventura Brian O' Brien</u> <span style="float: right;"><u>4-2-022-029-0001</u></span>            Brian and Ron O' Brien was present and presented their testimony to the Board. Mr. Ventura and Terry Phillips was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>		
	<p>14. <u>19-0000148 D. Ventura Steven/Virginia Martin</u> <span style="float: right;"><u>4-2-021-013-0001</u></span>            Steven and Virginia Martin were present and presented their testimony to the Board. Mr. Ventura and Terry Phillips was present on behalf of the County and presented their report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>		

SUBJECT	DISCUSSION	ACTION
	<p>2. <u>19-0000247</u>     <u>S. Roche</u>     <u>Kaulu 21 LLC</u></p> <p>Mr. Michael Morris, representative for the owners, was in attendance and presented his testimony to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>2-6-016-021-0000</u></p>
	<p>12. <u>19-0000161</u>     <u>S. Roche</u>     <u>Sandra/Andreas Honl</u></p> <p>Andy Honl was present and presented their testimony to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>2-8-030-040-0000</u></p>
<p><b>Executive Session</b></p>		<p><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 2:21 p.m. Mr. White seconded the motion. Motion carried 3:0.</i></p>
<p><b>Return to Open Session</b></p>		<p><i>The meeting resumed in Open Session at 2:51p.m. 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 4:0.</i></p>
	<p>15. <u>19-0000151</u>     <u>D. Ventura</u>     <u>Brian O' Brien</u></p> <p><i>Mr. White Motioned to grant the Appellants the Agriculture Dedication. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p><u>4-2-022-029-0001</u></p>
	<p>14. <u>19-0000148</u>     <u>D. Ventura</u>     <u>Steven/Virginia Martin</u></p> <p><i>Mr. White moved to grant the Homestead tax classification. Ms. Caspillo seconded the motion. Motion carried 3:0</i></p>	<p><u>4-2-021-013-0001</u></p>

SUBJECT	DISCUSSION	ACTION
<b>Appeals</b>	2. <u>19-0000247</u> S. Roche Kaulu 21 LLC	<u>2-6-016-021-0000</u>
	<i>Ms. Caspillo Motioned to sustain the County's assessed value and market value of \$528,200. Mr. White Seconded the motion. Motion carried 3:0.</i>	
	12. <u>19-0000161</u> S. Roche Sandra/Andreas Honl	<u>2-8-030-040-0000</u> Ms. Caspillo
	<i>motioned to change the County's market value amount to of \$1,219,600 and leave the assessed value unchanged at \$1,199,900. Mr. White seconded the motion. Motion carried 3:0.</i>	
	1. <u>19-0000160</u> S. Roche Potter Family Trust	<u>2-6-012-002-0000</u>
	<i>Ms. Caspillo Motioned to sustain the County's market value of \$5,267,600. Mr. White Seconded the motion. Motion carried 3:0.</i>	
	3. <u>19-0000195</u> S. Roche Kukui'ula Development CO LLC	<u>2-6-017-029-0000</u>
	<i>Chair Kolenda granted a continuance of the appeal</i>	
	4. <u>19-0000196</u> S. Roche Kukui'ula Development CO LLC	<u>2-6-017-030-0000</u>
	<i>Chair Kolenda granted a continuance of the appeal</i>	
	5. <u>19-0000197</u> S. Roche Kukui'ula Development CO LLC	<u>2-6-017-032-0000</u>
	<i>Chair Kolenda granted a continuance of the appeal</i>	
	6. <u>19-0000198</u> S. Roche Kukui'ula Development CO LLC	<u>2-6-017-033-0000</u>
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	7. <u>19-0000199</u> S. Roche Kukui'ula Development CO LLC	<u>2-6-017-034-0000</u>
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	8. <u>19-0000200</u> S. Roche Kukui'ula Development CO LLC	<u>2-6-017-035-0000</u>
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<b>Stipulation/            Withdrawn</b>	9. <u>19-0000016</u> S. Roche Albert L Halff  <i>Ms. Caspillo motioned to approve the County's stipulation for market value, assessed value, and net taxable value of \$1,340,000. Mr. White seconded the motion. Motion carried 3:0.</i>	<u>2-8-020-054-0000</u>
	10. <u>19-0000013</u> S. Roche Micheal/Maura Bell  <i>Chair Kolenda granted a continuance of the appeal</i>	<u>2-8-027-031-0000</u>
	11. <u>19-0000174</u> S. Roche Mark/Deborah Littlestar  <i>Ms. Caspillo motioned to approve the County's stipulation for market value, assessed value, and net taxable value of \$1,465,000. Mr. White seconded the motion. Motion carried 3:0.</i>	<u>2-8-019-005-0000</u>
	13. <u>19-0000150</u> D. Ventura Lerner & Bear Incorporated  <i>Mr. White motioned to sustain the County's tax classification of Vacation Rental. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	<u>2-4-005-198-0002</u>
	16. <u>19-0000248</u> S. Roche Richard/Jennifer Winchell  <i>Mr. White motioned to approve the County's stipulation for market value, assessed value, and net taxable value of \$1,020,000. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	<u>2-8-030-042-0000</u>
	17. <u>19-0000051</u> M. Hubbard Thorson Residuary Tr  <i>Mr. White motioned to approve the County's stipulation for, assessed value and net taxable value of \$7,262,800. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	<u>5-2-005-030-0000</u>
	18. <u>19-0000063</u> M. Hubbard Michael S Lynch 2015 Trust  <i>Mr. White motioned to approve the County's stipulation for assessed value and net taxable value of \$639,100. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	<u>5-4-011-003-0127</u>
	19. <u>19-0000061</u> M. Hubbard Thomas/Kathleen Schmitt  <i>Mr. White motioned to approve the County's stipulation for market value, assessed value, and net taxable value of \$846,900.</i>	<u>5-4-009-017-0000</u>

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	<i>Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	
	20. <u>19-0000256 D. Ventura Hue /Patricia Eichelberger</u>	<u>4-2-022-030-0005</u>
	<i>Mr. White motioned to approve the County's stipulation for market value, assessed value, and net taxable value of \$405,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	
<b>Validity/ Determination</b>	21. <u>S. Roche Donald/Kim Gray</u>	<u>2-6-019-001-0000</u>
	<i>Appeal withdrawn; no Board action required</i>	
	22. <u>S. Roche Donald/Kim Gray</u>	<u>2-6-019-036-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
<b>Adjournment</b>	With no objections, Chair Kolenda adjourned the meeting at 2:52 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.



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	22. <u>S. Roche</u> Donald/Kim Gray	<u>2-6-019-036-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
<b>Adjournment</b>	With no objections, Chair Kolenda adjourned the meeting at 2:52 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.