

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved On : July 12, 2019

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>June 07, 2019</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting:	1:01p.m. End of Meeting: 2:00 p.m.
Present	Vice Chair Craig De Costa. 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: Support Clerk Arleen Kuwamura. Real Property Tax Manager: Brad Cone. COK Appraisers: Craig Arzadon, Damien Ventura, Sean Roche, Mike Hubbard, and Terry Phillips.		
Excused	Chair Donald Kolenda		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
<b>Call to Order</b>		Vice Chair De Costa called the meeting to order at 1:01 p.m. With Three members present which constituted a quorum.	
<b>Approval of Minutes</b>	<ul style="list-style-type: none"> <li>a. <u>Open Session Meeting of May 3, 2019</u></li> <li>b. <u>Next Meeting July 05, 2019</u></li> </ul>	<i>Ms. Caspillo moved to approve the Open Session Minutes of May 03, 2019, as circulated. Mr. White seconded the motion. Motion carried 3:0.</i>	
<b>Appeals</b>	<p>1. <u>19-0000249 C. Arzadon Barbara Guiliano 4-6-015-113-0002</u></p> <p>Ms. Barbara Guiliano was in attendance and presented her testimony to the Board. Mr. Arzadon 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>2. <u>19-0000017 K. Tone Mary R Conidi 5-2-020-011-0000</u></p> <p style="text-align: center;"><i>Appeal withdrawn; no Board action required</i></p>		
	<p>3. <u>19-0000180 S. Roche Kaua'i Care Center LLC 1-6-009-029-0000</u></p>		

SUBJECT	DISCUSSION	ACTION
	<i>The Chair granted Continuance to July 12, 2019.</i>	
	<p>4. <u>19-0000253</u> S. Roche Sears Holdings (Tenant w/Appeal Rights) <u>3-3-003-034-0000</u></p> <p>No one was present on behalf of the appellant. 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>5. <u>19-0000166</u> S. Roche Longs Drug Shore California LLC <u>4-3-007-029-0000</u></p> <p style="text-align: center;"><i>Appeal withdrawn; no Board action required</i></p>	
	<p>6. <u>19-0000167</u> S. Roche Longs Drug Store California LLC <u>4-3-007-030-0000</u></p> <p style="text-align: center;"><i>Appeal withdrawn; no Board action required</i></p>	
	<p>7. <u>19-0000018</u> M. Hubbard K H/Claire Park <u>2-8-014-033-0257</u></p> <p style="text-align: center;"><i>Ms. Caspillo moved to approve the County's stipulation for an assessed value and net taxable value of \$729,900. Mr. White seconded the motion. Motion carried 3:0.</i></p>	
	<p>8. <u>19-0000020</u> M. Hubbard Higgeson Trust <u>2-8-017-027-0009</u></p> <p>No one was present however, on behalf of the appellant Mr. Hubbard read a letter received by Mr. Higgeson. Mr. Hubbard 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>9. <u>19-0000157</u> M. Hubbard Andrew B Marrese II <u>5-4-014-017-0000</u></p> <p style="text-align: center;"><i>Mr. White moved to approve the County's stipulation for an assessed value and net taxable value of \$1,170,600 Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	
	<p>10. <u>19-0000067</u> M. Hubbard Rahul Mehta Trust <u>5-4-018-007-0000</u></p>	

SUBJECT	DISCUSSION	ACTION
<i>The Chair granted Continuance to date to be determined.</i>		
	11. <u>19-0000013</u> D. Ventura Michael Bell	<u>2-8-027-031-0000</u>
<i>Ms. Caspillo moved to approve the County's stipulation market value, assessed value, and net taxable value of \$800,000. Mr. White seconded the motion. Motion carried 3:0.</i>		
<b>Executive Session</b>		<i>Pursuant to HRS § 92-4, 92-5(a) (4), 92-9(a) (1-4) (b) and 92-6(a) (2), Mr. White moved that the Board go into Executive Session at 1:51 p.m. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
<b>Return to Open Session</b>		<i>The meeting resumed in Open Session at 1:59 p.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 3:0.</i>
<b>Appeals</b>		
	1. <u>19-0000249</u> C. Arzadon Barbara Guiliano	<u>4-6-015-113-0002</u>
<i>Mr. White moved to sustain the County's assessed value and market value of \$178,800. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	4. <u>19-0000253</u> S. Roche Sears Holdings (Tenant w/Appeal Rights)	<u>3-3-003-034-0000</u>
<i>Mr. White moved to sustain the County's assessed value and market value of \$17,406,500. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	8. <u>19-0000020</u> M. Hubbard Higgeson Trust	<u>2-8-017-027-0009</u>

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Caspillo moved to sustain the County's market value of \$766,300. Mr. White seconded the motion. Motion carried 3:0.</i>	
<b>Adjournment</b>		<i>Mr. White moved to adjourn. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>  Vice Chair De Costa adjourned the meeting at 2:00 p.m.

Submitted by: \_\_\_\_\_  
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: \_\_\_\_\_  
Craig De Costa, Chair

( X ) Approved as circulated.

( ) Approved with amendments. See minutes of \_\_\_\_\_ meeting.