

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved on: August 9, 2019

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>July 5, 2019</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:05p.m.	End of Meeting: 1:55 p.m.
Present	Chair Donald Kolenda, Vice Chair Craig De Costa ( <i>entered at 1:32 p.m.</i> ), 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			
Absent	None		
SUBJECT	DISCUSSION	ACTION	
<b>Call to Order</b>		Chair Kolenda called the meeting to order at 1:05 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 10, 2019</u></li> <li>b. <u>Next Meeting July 12, 2019</u></li> </ul>	<i>Ms. Caspillo moved to approve the Open Session Minutes of May 10, 2019, as circulated. Mr. White seconded the motion. Motion carried 3:0.</i>	
<b>Appeals</b>	<ul style="list-style-type: none"> <li>1. <u>19-0000169 C. Arzadon Duane D D'elia Trust (Continuance) 3-6-018-070-0002</u>  Mr. Duane D D'elia was in attendance and presented his 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.</li> <li>2. <u>19-0000159 D. Ventura Kurt/Arleen Bosshard (Continuance) 4-2-002-013-0000</u>  <i>The Chair granted Continuance of the appeal to August 9,</i></li> <li>3. <u>19-0000163 D. Ventura Yoshihara 2011 Family Trust 4-6-028-017-0005</u>  <i>The Chair granted Continuance to September 6, 2019.</i></li> </ul>		

SUBJECT	DISCUSSION	ACTION
	4. <u>19-0000052</u> M. Hubbard Steel Family Revocable Trust (Cont.)  <i>The Chair granted Continuance of the appeal to August 9, 2019</i>	<u>5-4-004-049-0001</u>
	5. <u>19-0000053</u> M. Hubbard Steel Family Revocable Trust (Cont.)  <i>The Chair granted Continuance of the appeal to August 9, 2019</i>	<u>5-4-004-049-0002</u>
	6. <u>19-0000059</u> M. Hubbard Henri W Gautschi  <i>Ms. Caspillo moved to approve the County's stipulation for an assessed value and net taxable value of \$619,200. Mr. White seconded the motion. Motion carried 3:0.</i>	<u>5-4-005-007-0004</u>
	7. <u>14-0000139</u> M. Hubbard Princeville Hotel LP (2014)  No one was present on behalf of the appellant. However, Mr. Hubbard stated the appellant has not provided any information upon multiple requests, no appraisals has been provided, no confirmation of the sale at the St. Regis nor value indicators the county would need to determine if their assessment is indeed in error. Mr. Hubbard was present on behalf of the County and presented his report to the Board.  Chair Kolenda asked the question, "They filed an appeal with you but they are not in communication with you to fight it?" Mr. Hubbard replied, "correct."  Mr. White asked if the property was sold recently. Mr. Hubbard stated that they bulk purchase price was around \$225,000,000.  The Board reviewed the testimony provided in Executive Session.	<u>5-4-004-035-0000</u>
	8. <u>15-0000172</u> M. Hubbard Princeville Hotel LP (2015)  No one was present on behalf of the appellant. Mr. Hubbard was present on behalf of the County and presented his report to the Board.  The Board reviewed the testimony provided in Executive Session.	<u>5-4-004-035-0000</u>
	9. <u>16-0000018</u> M. Hubbard Princeville Hotel LP (2016)	<u>5-4-004-035-0000</u>

SUBJECT	DISCUSSION	ACTION
	<p>No one was present on behalf of the appellant. 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>10. <u>17-0000029</u> M. Hubbard Princeville Hotel LP (2017)</p> <p>No one was present on behalf of the appellant. 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><u>5-4-004-035-0000</u></p>
	<p>11. <u>18-0000048</u> M. Hubbard Princeville Hotel LP (2018)</p> <p>No one was present on behalf of the appellant. 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><u>5-4-004-035-0000</u></p>
	<p>12. <u>14-0000138</u> M. Hubbard Princeville Hotel LP (2014)</p> <p>No one was present on behalf of the appellant. 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><u>5-4-011-004-0000</u></p>
	<p>13. <u>15-0000171</u> M. Hubbard Princeville Hotel LP (2015)</p> <p>No one was present on behalf of the appellant. 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><u>5-4-011-004-0000</u></p>
	<p>14. <u>16-0000019</u> M. Hubbard Princeville Hotel LP (2016)</p>	<p><u>5-4-011-004-0000</u></p>

SUBJECT	DISCUSSION	ACTION
	<p>No one was present on behalf of the appellant. 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>15. <u>17-0000030 M. Hubbard Princeville Hotel LP (2017)</u></p> <p>No one was present on behalf of the appellant. 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><u>5-4-011-004-0000</u></p>
	<p>16. <u>18-0000047 M. Hubbard Princeville Hotel LP (2018)</u></p> <p>No one was present on behalf of the appellant. 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><u>5-4-011-004-0000</u></p>
	<p>17. <u>19-0000254 D. Ventura McBryde Sugar Company, LLC</u></p> <p><i>Mr. White moved to approve the County's stipulation for an assessed value, market value, and net taxable value of \$122,500. Ms. Caspillo seconded the motion. Motion carried 4:0.</i></p>	<p><u>1-8-002-001-0000</u></p>
	<p>18. <u>19-0000037 M. Hubbard Dominique Cordy &amp; Nathaniel Tin-Wong</u></p> <p><i>Mr. White moved to approve the County's stipulation for an assessed value and net taxable value of \$276,000. Ms. Caspillo seconded the motion. Motion carried 4:0.</i></p>	<p><u>5-3-002-010-0000</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), Mr. White moved that the Board go into Executive Session at 1:41 p.m. Mr. De Costa seconded the motion. Motion carried 4:0.</i></p>

SUBJECT	DISCUSSION	ACTION
<b>Return to Open Session</b>		The meeting resumed in Open Session at 1:54 p.m. <i>Mr. De Costa 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>
<b>Appeals</b>		
	1. <u>19-0000169 C. Arzadon Duane D D'elia Trust (Continuance)</u> <u>3-6-018-070-0002</u>  <i>Mr. White moved to Advise taxpayer that it has no jurisdiction over the matter and recommends that the taxpayer appeal the issue to Tax Appeals Court. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	
	4. <u>19-0000253 S. Roche Sears Holdings (Tenant w/Appeal Rights)</u> <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>	
	7. <u>14-0000139 M. Hubbard Princeville Hotel LP (2014)</u> <u>5-4-004-035-0000</u>  <i>The Board sustained the County's assessed value of \$16,983,300.</i> 8. <u>15-0000172 M. Hubbard Princeville Hotel LP (2015)</u> <u>5-4-004-035-0000</u>  <i>The Board sustained the County's assessed value of \$16,983,300.</i> 9. <u>16-0000018 M. Hubbard Princeville Hotel LP (2016)</u> <u>5-4-004-035-0000</u>  <i>The Board sustained the County's assessed value of \$16,811,100.</i> 10. <u>17-0000029 M. Hubbard Princeville Hotel LP (2017)</u> <u>5-4-004-035-0000</u>  <i>The Board sustained the County's assessed value of \$16,811,100.</i> 11. <u>18-0000048 M. Hubbard Princeville Hotel LP (2018)</u> <u>5-4-004-035-0000</u>  <i>The Board sustained the County's assessed value and market value of \$17,282,100.</i> 12. <u>14-0000138 M. Hubbard Princeville Hotel LP (2014)</u> <u>5-4-011-004-0000</u>  <i>The Board sustained the County's assessed value of \$90,985,400.</i>	

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	<p>13. <u>15-0000171 M. Hubbard Princeville Hotel LP (2015)</u></p> <p><i>The Board sustained the County's assessed value of \$90,985,400.</i></p> <p>14. <u>16-0000019 M. Hubbard Princeville Hotel LP (2016)</u></p> <p><i>The Board sustained the County's assessed value of \$89,992,000.</i></p> <p>15. <u>17-0000030 M. Hubbard Princeville Hotel LP (2017)</u></p> <p><i>The Board sustained the County's assessed value of \$89,992,000.</i></p> <p>16. <u>18-0000047 M. Hubbard Princeville Hotel LP (2018)</u></p> <p><i>The Board sustained the County's assessed value and market value of \$93,692,000.</i></p> <p><i>Mr. De Costa moved that in tax appeal cases no. 's 14-139, 15-172, 16-018, 17-029, 18-048, 14-138, 15-171, 16-019, 17-030, 18-047, to sustain the County's assessments in all of these cases, Mr. White seconded the motion. Motion carried 4:0.</i></p>	<p>5-4-011-004-0000</p> <p>5-4-011-004-0000</p> <p>5-4-011-004-0000</p> <p>5-4-011-004-0000</p>
<b>Adjournment</b>		<p><i>Mr. White moved to adjourn. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p> <p>Vice Chair De Costa adjourned the meeting at 1:55 p.m.</p>

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

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

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