

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved on: August 9, 2019

Board/Commission:	BOARD OF REVIEW	Meeting Date	July 12, 2019
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:00p.m.	End of Meeting: 2:40p.m.
Present	Chair Donald Kolenda, Vice Chair Craig De Costa, Member Julie Caspillo. 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	Member Christopher White.		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
Call to Order		Chair Kolenda called the meeting to order at 1:00 p.m. With Two members present which constituted a quorum.	
Approval of Minutes	<ul style="list-style-type: none"> a. <u>Open Session Meeting of June 7, 2019</u> b. <u>Next Meeting August 9, 2019</u> 	<i>Ms. Caspillo moved to approve the Open Session Minutes of June 7, 2019, as circulated. Mr. De Costa seconded the motion. Motion carried 3:0.</i>	
Appeals	<ul style="list-style-type: none"> 4. <u>14-0000066 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014) 2-1-001-003-0000</u> 5. <u>14-0000067 S. Roche McBryde Sugar Company, LLC (Pitt 7) (2014) 2-1-001-003-0000</u> 6. <u>15-0000164 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2015) 2-1-001-003-0000</u> 7. <u>15-0000165 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2015) 2-1-001-003-0000</u> 8. <u>17-0000015 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2017) 2-1-001-003-0000</u> 9. <u>17-0000016 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2017) 2-1-001-003-0000</u> 10. <u>18-0000071 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2018) 2-1-001-003-0000</u> 		

SUBJECT	DISCUSSION	ACTION
	<p>11. <u>18-0000072</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2018)</p> <p>12. <u>19-0000171</u> S. Roche McBryde Sugar Company, LLC (Pitt 1) (2019)</p> <p>13. <u>19-0000172</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2019)</p> <p>Mr. Curtis Bedwell, McBryde Sugar Company & Tom Shigemoto, A&B 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>2-1-001-003-0000</u></p> <p><u>2-1-001-003-0000</u></p> <p><u>2-1-001-003-0000</u></p>
	<p>14. <u>19-0000243</u> C. Arzadon Bypass Trust</p> <p>Mr. Robert Shepler 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.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>5-2-017-010-0002</u></p>
	<p>1. <u>15-0000080</u> S. Roche Kaua'i Care Center LLC (2015)</p> <p><i>Mr. De Costa moved to approve the County's stipulation for market value, assessed value, and net taxable value of \$4,902,500. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p><u>1-6-009-029-0000</u></p>
	<p>2. <u>18-0000020</u> S. Roche Kaua'i Care Center LLC (2018)</p> <p><i>Mr. De Costa moved to approve the County's stipulation for market value, assessed, and net taxable value of \$5,822,100. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p><u>1-6-009-029-0000</u></p>
	<p>3. <u>19-0000180</u> S. Roche Kaua'i Care Center LLC (2019)</p> <p><i>Mr. De Costa moved to approve the County's stipulation for market value, assessed value, and net taxable value of \$5,719,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p><u>1-6-009-029-0000</u></p>

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	15. <u>19-0000068</u> M. Hubbard Juliette K S Dwight Trust <i>Appeal withdrawn; no Board action required.</i>	<u>5-5-001-041-0000</u>
	16. <u>19-0000070</u> M. Hubbard Linda Rutgard HI Pers Res Tr <i>The Chair granted Continuance to August 9, 2019.</i>	<u>5-5-004-008-0000</u>
	17. <u>19-0000072</u> M. Hubbard Jeff/Lori Fleming Trust No one was present on behalf of the appellant. However, Mr. Hubbard stated, “the Appellant wanted the Board members to read his notes.” Unquote. 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>5-5-006-028-0000</u>
Executive Session		<i>Pursuant to HRS § 92-4, 92-5(a) (4), 92-9(a) (1-4) (b) and 92-6(a) (2), Mr. De Costa moved that the Board go into Executive Session at 2:22 p.m. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
Return to Open Session		<i>The meeting resumed in Open Session at 2:37 p.m. 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 3:0.</i>
Appeals		
	4. <u>14-0000066</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014) 5. <u>14-0000067</u> S. Roche McBryde Sugar Company, LLC (Pitt 7) (2014) 6. <u>15-0000164</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2015)	<u>2-1-001-003-0000</u> <u>2-1-001-003-0000</u> <u>2-1-001-003-0000</u>

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	<p>7. <u>15-0000165 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2015)</u> 2-1-001-003-0000</p> <p>8. <u>17-0000015 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2017)</u> 2-1-001-003-0000</p> <p>9. <u>17-0000016 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2017)</u> 2-1-001-003-0000</p> <p>10. <u>18-0000071 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2018)</u> 2-1-001-003-0000</p> <p>11. <u>18-0000072 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2018)</u> 2-1-001-003-0000.</p> <p>12. <u>19-0000171 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2019)</u> 2-1-001-003-0000</p> <p>13. <u>19-0000172 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2019)</u> 2-1-001-003-0000</p> <p>The Board had a lengthy discussion regarding the assessment packet and how they would tackle the properties. Mr. De Costa suggested they tackle it the way the county had broken up the parcels. All agreed that it might be best to get to review an electronic appraisal. Mr. De Costa suggested that even hearing on it was closed and no further testimonies would be accepted. The Board could hold off of rendering a decision and request a deferral so that the Board could have time to review the electronic Appraisal that was presented by Appellants.</p> <p><i>Mr. De Costa moved to continue the matter to the next Board of Review meeting for decision making purposes and the Board request an electronic copy of the Appraisal that was given (one hard copy presented today) for review. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	
	<p>14. <u>19-0000243 C. Arzadon Bypass Trust</u></p> <p>Ms. Caspillo noted that the road plays an issue in that area in prices and from looking at the pictures the quality of the house did not look that great. Mr. De Costa noted that the comps that were selling were all larger lots. Chair Kolenda posed the question regarding more money since it being on the rim and having a view? All agreed that in the pictures the view did not look that great and all they could see was brush.</p> <p><i>Mr. De Costa moved to reduce the market value and assessed value to \$2,198,600. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p>5-2-017-010-0002</p>

SUBJECT	DISCUSSION	ACTION
	17. <u>19-0000072</u> M. Hubbard Jeff/Lori Fleming Trust <i>Ms. Caspillo moved to sustain the County's assessed value and market value of \$1,399,300. Mr. De Costa seconded the motion. Motion carried 3:0.</i>	<u>5-5-006-028-0000</u>
Adjournment		Vice Chair De Costa adjourned the meeting at 2:40 p.m.

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.