

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved on: September 6, 2019

Board/Commission:	BOARD OF REVIEW	Meeting Date	August 9, 2019
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:00p.m.	End of Meeting: 2:11p.m.
Present	Chair Donald Kolenda, Vice Chair Craig De Costa, Member Julie Caspillo Also: Director of Finance Reiko Matsuyama, 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	Christopher White		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
Call to Order	Mr. De Costa informed the Board that he will be leaving by 2:15pm to return to Court.	Chair Kolenda called the meeting to order at 1:00 p.m. With Three members present which constituted a quorum.	
Approval of Minutes	<ul style="list-style-type: none"> a. <u>Open Session Meeting of July 5, 2019</u> b. <u>Open Session Meeting of July 12, 2019</u> c. <u>Next Meeting September 6, 2019</u> 	<i>Ms. Caspillo moved to approve the Open Session Minutes of July 5th and July 12th 2019, as circulated. Mr. De Costa seconded the motion. Motion carried 3:0.</i>	
Appeals	<p>3. <u>19-0000159 D. Ventura Kurt/Arlene Bosshard (Cont. 7/5/19) 4-2-002-013-0000</u></p> <p>Mr. Kurt Bosshard and Mr. Steven Nishimura, Appraiser for appellants was in attendance and presented their testimony to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p>Due to the anticipated lack of quorum for an Executive Session the Board will hear the testimony provided in the Executive Session on September 6, 2019.</p>		
	<p>8. <u>19-0000069 M. Hubbard Picolu Corp. 5-5-002-007-0000</u></p> <p>Mr. Harold Bronstein was in attendance and presented his testimony to the Board. Mr. Hubbard was present on behalf of the County and presented his report to the Board.</p>		

SUBJECT	DISCUSSION	ACTION
	Due to the anticipated lack of quorum for an Executive Session the Board will hear the testimony provided in the Executive Session on September 6, 2019.	
	1. <u>19-0000257 S. Roche Donald/Kimberly Gray</u> 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. Due to the anticipated lack of quorum for an Executive Session the Board will hear the testimony provided in the Executive Session on September 6, 2019.	<u>2-6-019-001-0000</u>
	2. <u>18-0000258 S. Roche Donald/Kimberly Gray</u> 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. Due to the anticipated lack of quorum for an Executive Session the Board will hear the testimony provided in the Executive Session on September 6, 2019.	<u>2-6-019-036-0000</u>
	4. <u>19-0000052 M. Hubbard Steel Family Revocable Trust (Cont. 7/5/19)</u> <i>The Chair granted Continuance of the appeal to October 4th 2019</i>	<u>5-4-004-049-0001</u>
	5. <u>19-0000053 M. Hubbard Steel Family Revocable Trust (Cont. 7/5/19)</u> <i>The Chair granted Continuance of the appeal to October 4th 2019</i>	<u>5-4-004-049-0002</u>
	6. <u>19-0000054 M. Hubbard Robin Olander/Thomas Linton</u> <i>Withdrawn.</i>	<u>5-4-004-053-0001</u>
	7. <u>19-0000067 M. Hubbard Rahul Mehta Trust</u>	<u>5-4-018-007-0000</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>Due to the anticipated lack of quorum for an Executive Session the Board will hear the testimony provided in the Executive Session on September 6, 2019.</p>	
	<p>9. <u>19-0000070</u> M. Hubbard Linda Rutgard Personal Res Tr</p> <p><i>Mr. De Costa moved to approve the County stipulation for Assessment value and net taxable value of \$6,421,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p><u>5-5-004-008-0000</u></p>
	<p>10. <u>19-0000002</u> M. Hubbard Waioli 2011 LLC (Stipulation)</p> <p><i>Mr. De Costa moved to approve County stipulation for Assessment value and net taxable value of \$6,847,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i></p>	<p><u>5-5-005-016-0000</u></p>
	<p>11. <u>14-0000066</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)</p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>12. <u>14-0000067</u> S. Roche McBryde Sugar Company, LLC (Pitt 7) (2014)</p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>13. <u>15-0000164</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)</p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>14. <u>15-0000165</u> S. Roche McBryde Sugar Company, LLC (Pitt 1) (2014)</p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>15. <u>16-0000445</u> S. Roche McBryde Sugar Company, LLC (Pitt 1) (2014)</p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></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><u>2-1-001-003-0000</u></p> <p><u>2-1-001-003-0000</u></p>

SUBJECT	DISCUSSION	ACTION
	<p>16. <u>16-0000446 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>17. <u>17-0000015 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>18. <u>17-0000016 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>19. <u>18-0000071 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>20. <u>18-0000072 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>21. <u>19-0000171 S. Roche McBryde Sugar Company, LLC (Pitt 1) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p> <p>22. <u>19-0000172 S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)</u></p> <p><i>The Board moved to defer matter to the next Executive Session September 6, 2019, due to anticipated lack of quorum.</i></p>	<p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p> <p>2-1-001-003-0000</p>
Executive Session		<p><i>Pursuant to HRS § 92-4, 92-5(a) (4), 92-9(a) (1-4) (b) and 92-6(a) (2). Ms. Caspillo motioned to defer all other appeals pending for a decision to the next Board of Review meeting. Mr. De Costa seconded the motion. Motion carried 3:0. No Executive Session due to lack of Quorum.</i></p>
Return to Open Session		

SUBJECT	DISCUSSION	ACTION
Appeals		
Adjournment		<i>Mr. De Costa moved to adjourn. Ms. Caspillo seconded the motion. Motion carried 3:0.</i> Chair Kolenda adjourned the meeting at 2:11 p.m.

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Craig De Costa, Vice Chair

Approved as circulated.

Approved with amendments. See minutes of _____ meeting.