

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved : 11/08/2019

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>September 6, 2019</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:00p.m.	End of Meeting: 3:50 p.m.
Present	Vice Chair Craig De Costa, Member Julie Caspillo, Member Christopher White Also: Director of Finance Reiko Matsuyama. Office of the County Attorney: Deputy County Attorney Mark Bradbury <i>(entered in at 1:17 p.m.)</i> , Boards & Commissions Staff: Support Clerk Arleen Kuwamura, Administrative Specialist Anela Segreti. 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>		Vice Chair De Costa called the meeting to order at 1:00 p.m. with three members present which constituted a quorum.	
<b>Approval of Minutes</b>	a. <u>Open Session Meeting of August 9, 2019</u>  b. <u>Next Meeting September 13, 2019</u>	<i>Mr. White moved to approve the Open Session Minutes of August 9<sup>th</sup> 2019, as circulated. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>	
<b>Appeals</b>	5. <u>19-0000158 M. Hubbard Ezera Kai Pa Dec'd</u> <span style="float: right;"><u>5-5-006-013-0000</u></span> Mr. David Denson 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.  The Board reviewed the testimony provided in Executive Session.		
	1. <u>19-0000901 C. Arzadon Edwin/Carol Santa Maria</u> <span style="float: right;"><u>3-6-011-065-0000</u></span> Mr. Edwin Santa Maria was in attendance and presented written and verbal 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.		

SUBJECT	DISCUSSION	ACTION
	2. <u>19-0000163</u> D. Ventura Yoshihara 2011 Family Trust No one was present on behalf of the appellant; however, written testimony was provided with the appeals. Mr. Ventura was present on behalf of the County and presented his report to the Board.  The Board reviewed the testimony provided in Executive Session.	<u>4-6-028-017-0005</u>
	3. <u>19-0000019</u> M. Hubbard William/Lyla Flohrs Trust No one was present on behalf of the appellant. Mr. Hubbard was present on behalf of the County and noted the appellant's written request for Continuance.  <i>The Chair granted Open Continuance.</i>	<u>2-8-016-007-0013</u>
	4. <u>19-0000049</u> M. Hubbard Richard Melvin/Lisa Chapin  <i>Appeal withdrawn; no Board action required</i>	<u>5-3-009-008-0001</u>
<b>Stipulation/ Withdrawn</b>	6. <u>19-0000174</u> S. Roche Frank Sarabia (Stipulation)  <i>Ms. Caspillo moved to approve the County's stipulation for an assessed value, market value, and net taxable value of \$2,679,000. Mr. White seconded the motion. Motion carried 3:0.</i>	<u>4-5-012-031-0000</u>
<b>Discussion on Board of Reviews Rules for Submitting Testimony</b>	Vice Chair De Costa opened up discussion on Board of Reviews Rules regarding submitting testimony. He noted the concern of getting things at the meeting as oppose to before, and the assessors not seeing anything from the appellant. Mr. De Costa noted he was on the Board the last time they revised the rules. The background was a proposal that stated perhaps maybe 72 hours before the meeting all written material should be submitted to the Board and the other side or something to that effect. The County opposed it due to pressures felt by assessors in putting together presentations that far in advance not knowing which appeals would be going through, which ones would be withdrawn, and which ones would be continued.  Real Property Tax Manager, Brad Cone. Stated the issue is complicated, after further discussion with his office staff in terms of timing and staffing. He stated the focus will be on formulation of evidence based on the information at	<i>Vice Chair De Costa stated due to no decision needed, no motion was necessary.</i>

	<p>hand and the Value set at the time. And office policy in the way the appeal is answered.</p> <p>Mr. White inquired about the process before it gets to an appeal regarding appellant or potential appellant coming and bringing information.</p> <p>Mr. Cone stated they will have discussions and/or make contact with appellants and if there is a reason to, for example, an evaluation they will reach out and have a conversation as people know their property better.</p>	
<b>Request for Proposals to Amend the Charter Letter</b>	Vice Chair De Costa opened up the floor for discussion the Request for Proposals to Amend the Charter.	<i>There was no discussion.</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). Ms. Caspillo moved that the Board go into Executive Session deliberate the merits of today's Hearing, August 9<sup>th</sup> Hearing, and the McByde Cases at 2:18 p.m. Mr. White seconded the motion. Motion carried 3:0.</i>
<b>Return to Open Session</b>	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	<p>The meeting resumed in Open Session at 3:4p.m.</p> <p><i>Mr. White moved to ratify the Board's actions in Executive Session and to make those decisions public. Ms. Caspillo seconded the motion. The Hearing no objections, Motion carried 3:0.</i></p>
<b>Appeals</b>	<p>1. 19-0000901 C. Arzadon Edwin/Carol Santa Maria</p> <p><i>Ms. Caspillo moved to sustain the County's denial of the exemption. Mr. White seconded the motion. Motion carried 3:0.</i></p>	3-6-011-065-0000

	2. <u>19-0000163</u> D. Ventura Yoshihara 2011 Family Trust <u>4-6-028-017-0005</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$856,500. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	3. <u>19-0000019</u> M. Hubbard William/Lyla Flohrs Trust <u>2-8-016-007-0013</u> <i>The Chair granted a continuance of this appeal</i>
	4. <u>19-0000049</u> M. Hubbard Richard Melvin/Lisa Chapin <u>5-3-009-008-0001</u> <i>Appeal withdrawn; no Board action required</i>
	5. <u>19-0000158</u> M. Hubbard Ezera Kai Pa Dec'd <u>5-5-006-013-0000</u> <i>Ms. Caspillo moved to amend and reduce the 2019 assessed value to \$595,000. Mr. White seconded the motion. Motion carried 3:0.</i>
<b>DEFERRED DECISION FOR BOR MEETING 08/919</b>	1. <u>19-0000257</u> S. Roche Donald/Kimberly Gray <u>2-6-019-001-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$2,950,300. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	2. <u>18-0000258</u> S. Roche Donald/Kimberly Gray <u>2-6-019-036-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,241,200. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	3. <u>19-0000159</u> D. Ventura Kurt/Arlene Bosshard <i>(Cont. 7/5/19)</i> <u>4-2-002-013-0000</u> <i>Ms. Caspillo motioned to reduce the market value and assessed value to \$1,887,800 with the current exemption of \$180,000. Mr. White seconded the motion. Motion carried 3:0.</i>
	4. <u>19-0000052</u> M. Hubbard Steel Family Revocable Trust <i>(Cont. 7/5/19)</i> <u>5-4-004-049-0001</u> <i>Appeal withdrawn; no Board action required</i>
	5. <u>19-0000053</u> M. Hubbard Steel Family Revocable Trust <i>(Cont. 7/5/19)</i> <u>5-4-004-049-0002</u> <i>Appeal withdrawn; no Board action required</i>
	6. <u>19-0000054</u> M. Hubbard Robin Olander/Thomas Linton <u>5-4-004-053-0001</u> <i>Appeal withdrawn; no Board action required</i>

	7. <u>19-0000067</u> M. Hubbard Rahul Mehta Trust <i>(Cont. 6/7/19)</i>	<u>5-4-018-007-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$1,052,600. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	8. <u>19-0000069</u> M. Hubbard Picolu Corp.	<u>5-5-002-007-0000</u> <i>Mr. White moved to amend and reduce the market value and assessed value to \$15,596,100. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	11. <u>14-0000066</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)	<u>2-1-001-003-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,836,900. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	13. <u>15-0000164</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)	<u>2-1-001-003-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,836,900. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	15. <u>16-0000446</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)	<u>2-1-001-003-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,836,900. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	18. <u>17-0000016</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)	<u>2-1-001-003-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,836,900. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	20. <u>18-0000072</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)	<u>2-1-001-003-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,836,900. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	22. <u>19-0000172</u> S. Roche McBryde Sugar Company, LLC (Pitt 3) (2014)	<u>2-1-001-003-0000</u> <i>Mr. White moved to sustain the County's market value and assessed value of \$4,836,900. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>
	12. <u>14-0000067</u> S. Roche McBryde Sugar Company, LLC (Pitt 7) (2014)	<u>2-1-001-003-0000</u>

	<i>Mr. White moved to sustain the County's market value and assessed value of \$8,487,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	14. <u>15-0000165</u>	S. Roche	McBryde Sugar Company, LLC (Pitt 1) (2014) 2-1-001-003-0000
	<i>Mr. White moved to sustain the County's market value and assessed value of \$8,487,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	15. <u>16-0000445</u>	S. Roche	McBryde Sugar Company, LLC (Pitt 1) (2014) 2-1-001-003-0000
	<i>Mr. White moved to sustain the County's market value and assessed value of \$8,487,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	17. <u>17-0000015</u>	S. Roche	McBryde Sugar Company, LLC (Pitt 1) (2014) 2-1-001-003-0000
	<i>Mr. White moved to sustain the County's market value and assessed value of \$8,487,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	19. <u>18-0000071</u>	S. Roche	McBryde Sugar Company, LLC (Pitt 1) (2014) 2-1-001-003-0000
	<i>Mr. White moved to sustain the County's market value and assessed value of \$8,487,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
	21. <u>19-0000171</u>	S. Roche	McBryde Sugar Company, LLC (Pitt 1) (2014) 2-1-001-003-0000
	<i>Mr. White moved to sustain the County's market value and assessed value of \$8,487,700. Ms. Caspillo seconded the motion. Motion carried 3:0.</i>		
<b>Announcements</b>	Next Meeting: Friday, September 13, 2019		
<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 3:50 p.m.		

Board of Review  
Open Session  
September 6, 2019

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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.