

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved : 01/10/2020

Board/Commission:		BOARD OF REVIEW	Meeting Date	November 8, 2019
Location	Mo'ikeha Building, Meeting Room 2 A/B		Start of Meeting: 1:00p.m.	End of Meeting: 2:01 p.m.
Present	Vice Chair Craig De Costa, Member Julie Caspillo, Member Christopher White, and Member Katherine Lewis Otis Also: Director of Finance Reiko Matsuyama. Office of the County Attorney: Deputy County Attorney Mark Bradbury 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
Call to Order				Vice Chair De Costa called the meeting to order at 1:00 p.m. with three members present which constituted a quorum.
Approval of Minutes	a. <u>Open Session Meeting of September 6, 2019</u>			<i>Mr. White moved to approve the Open Session Minutes of September 6, 2019, as circulated. Ms. Caspillo seconded the motion. Motion carried 4:0.</i>
Appeals	1. <u>19-0000250 S. Roche David/Pam Revocable Trust 1-7-006-015-0000</u> <i>Chair De Costa granted a continuance of the appeal to January 10, 2020.</i>			
	2. <u>19-0001002 M. Hubbard Ming Fang (2016) 5-1-005-045-0000</u>			
	3. <u>19-0001003 M. Hubbard Ming Fang (2017) 5-1-005-045-0000</u>			
	4. <u>19-0001004 M. Hubbard Ming Fang (2018) 5-1-005-045-0000</u> <i>Chair De Costa granted a continuance for Appeal Nos. 19-1002, 19-1003 and 19-1004 to February 7, 2020.</i>			
	5. <u>19-0000931 C. Arzadon Karen Meyer 5-2-017-020-0001</u> Karen Meyers 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.			

SUBJECT	DISCUSSION	ACTION
	The Board reviewed the testimony provided in Executive Session.	
Validity Determination	<p>6. <u>19-0001005 C. Arzadon Karolyn C Freuler 4-2-012-075-0000</u> No one was present on behalf of the appellant. Mr. Arzadon was present on behalf of the County and noted the Appeal was filed dated 10/8/2019, to appeal a 2019 Tax year. However, it should have been filed no later than December 31st 2018 as that was the deadline for 2019 tax year.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
	<p>7. <u>19-0000997 M. Hubbard Virginia Rice and Bradley Gettelfinger 5-4-023-056-0000</u> No one was present on behalf of the appellant. 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>	
Election of Chair and Vice Chair for Calendar Year 2020	Board deferred Electing A Chair and Vice Chair to January 10 th meeting due to Agenda item date 2019 instead of 2020.	
Review/Approval of Meeting Schedule for 2020	Board deferred Review/Approval of Meeting Schedule to January 10 th meeting due to Agenda item date 2019 instead of 2020.	
Executive Session		<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 1:43 p.m. Ms. Castillo seconded the motion. Motion carried 4:0.</i>
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	The meeting resumed in Open Session at 2:00p.m.

		<i>Ms. Caspillo moved to ratify the Board's actions in Executive Session and to make those decisions public. Ms. Otsuji seconded the motion. The Hearing no objections, Motion carried 4:0.</i>
Announcements	Next Meeting: Friday, January 10, 2020	
Adjournment		<i>Mr. White moved to adjourn. Ms. Caspillo seconded the motion. Motion carried 4:0.</i> Vice Chair De Costa adjourned the meeting at 2:01 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.