

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved : 2/7/2020

Board/Commission:		<b>BOARD OF REVIEW</b>	Meeting Date	<b>January 10, 2020</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B		Start of Meeting: 1:10 p.m.	End of Meeting: 2:14 p.m.
Present	<p>Chair Craig De Costa, Vice Chair Christopher White, Member Julie Caspillo, Member Katherine Lewis Otis, and Member Stella Fujita.</p> <p>Also: Deputy Director of Finance: Michelle Lizama. Office of the County Attorney: Deputy County Attorney Mark Bradbury. Boards &amp; 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.</p>			
Excused				
Absent	None			
<b>SUBJECT</b>	<b>DISCUSSION</b>		<b>ACTION</b>	
	Prior to the start of the meeting, Deputy County Clerk Eddie Topenio, Jr. gave the Oath of Office to appoint Stella Fujita and reappointed Board Members Craig De Costa and Chris White.			
<b>Call to Order</b>			Chair De Costa called the meeting to order at 1:10 p.m. with five members present which constituted a quorum.	
<b>Approval of Minutes</b>	a. <u>Open Session Meeting of November 8, 2019</u>		<i>Ms. Caspillo moved to approve the Open Session Minutes of November 8, 2019, as circulated. Mr. White seconded the motion. Motion carried 5:0.</i>	
<b>Establish Format for Hearing of Appeals</b>	a. <u>Election of Chair and Vice Chair for Calendar Year 2020</u>		<i>Ms. Caspillo moved to nominate and approve Craig De Costa as Chair and Chris White as Vice Chair for calendar year 2020. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	

SUBJECT	DISCUSSION	ACTION
<b>Appeals</b>	3. <u>19-0001027</u> C. Arzadon Karen Meyer	<u>5-2-017-020-0001</u>
	4. <u>19-0001026</u> C. Arzadon Karen Meyer	<u>5-2-017-020-0001</u>
<p>Karen Meyers was in attendance and presented her testimony, as well as provided various documents 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>		
	1. <u>19-0000250</u> S. Roche David/Pam McDowell Revocable Trust	<u>1-7-006-015-0000</u>
	<p>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.</p>	
<p>The Board reviewed the testimony provided in Executive Session.</p>		
	2. <u>19-0000004</u> C. Arzadon Sweetser Trust	<u>2-3-018-024-0000</u>
	<p><i>Appeal withdrawn; no Board action required</i></p>	
	7. <u>18-0000031</u> M. Hubbard William J Flohrs Trust (2018)	<u>2-8-016-007-0007</u>
	<p><i>Appeal withdrawn; no Board action required</i></p>	
	8. <u>18-0000032</u> M. Hubbard William J Flohrs Trust (2018)	<u>2-8-016-007-0013</u>
	<p><i>Appeal withdrawn; no Board action required</i></p>	
	9. <u>18-0000033</u> M. Hubbard William J Flohrs Trust (2018)	<u>2-8-017-026-0065</u>
<p><i>Appeal withdrawn; no Board action required</i></p>		
	10. <u>19-0000019</u> M. Hubbard William J Flohrs Trust (2019)	<u>2-8-016-007-0013</u>
<p><i>Appeal withdrawn; no Board action required</i></p>		

SUBJECT	DISCUSSION	ACTION
<b>Validity/            Determination</b>	5. <u>19-0000997</u> M. Hubbard Virginia Rice and Bradley Gettelfinger 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>5-4-023-056-0000</u>
<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. Otsuji moved that the Board go into Executive Session at 1:42 p.m. Mr. White seconded the motion. Motion carried 5:0.</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>	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 5:0.</i>
	3. <u>19-0001027</u> C. Arzadon Karen Meyer 4. <u>19-0001026</u> C. Arzadon Karen Meyer  <i>Mr. White moved to sustain the County's denial of the exemption for 19-1026 and 19-1027. Ms. Fujita seconded the motion. Motion carried 5:0.</i>	<u>5-2-017-020-0001</u> <u>5-2-017-020-0001</u>
	1. <u>19-0000250</u> S. Roche David/Pam McDowell Revocable Trust  <i>Ms. Caspillo moved to sustain the County's assessed market value of \$2,489,900. Mr. White seconded the motion. Motion carried 5:0.</i>	<u>1-7-006-015-0000</u>

	<p>5. <u>19-0000997 M. Hubbard Virginia Rice and Bradley Gettelfinger 5-4-023-056-0000</u></p> <p><i>Mr. White moved to deny the appeal as not valid due to it being filed untimely. Ms. Fujita seconded the motion. Motioned carried 5:0.</i></p>	
<p><b>BOR Hearing Schedule for Calendar Year 2020</b></p>	<p>Board approved 2020 BOR Hearing Calendar with changes; April and July one hearing scheduled due to County Holidays and March change day 12 to 20.</p> <p><i>Mr. White motioned to approve the Board of Review 2020 Hearing Schedule. Ms. Fujita seconded the motion. Motioned carried 5:0.</i></p>	
<p><b>2019 Mayors Annual Report</b></p>	<p>Ms. Caspillo suggested long term affordable rental was confusing regarding the 3 year affidavit and people having to come in every year to renew their application, appellants were confused about that.</p> <p>Mr. White asked if appellants who missed the deadline knew when placing an application for an appeal, they would not get their money back if their appeal was denied? A discussion ensued, followed by a suggestion regarding the “Notice form” and the size of the information print being too small. Board members suggested making information on the Notice Form more visible by enlarging print so people could see it.</p> <p>Board deferred this item to next meeting and will be sending over there suggestions to clerk via email.</p>	
<p><b>Announcements</b></p>	<p>Next Meeting: Friday, February 07, 2020</p>	
<p><b>Adjournment</b></p>	<p><i>Mr. White moved to adjourn. Ms. Caspillo seconded the motion. Motion carried 5:0.</i></p> <p>Chair De Costa adjourned the meeting at 2:14 p.m.</p>	

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

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

Approved as circulated.

Approved with amendments. See minutes of \_\_\_\_\_ meeting.