

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved : 3/06/2020

Board/Commission:	BOARD OF REVIEW	Meeting Date	February 07, 2020
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:05p.m.	End of Meeting: 3:20 p.m.
Present	Chair Craig De Costa, Vice Chair Christopher White, Member Julie Caspillo, Member Katherine Lewi Otsuji, and Member Stella Fujita. Also: 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			
Absent	None		

SUBJECT	DISCUSSION	ACTION
Call to Order		Chair De Costa called the meeting to order at 1:05 p.m. with five members present which constituted a quorum.
Approval of Minutes	a. <u>Open Session Meeting of January 10, 2020</u>	<i>Ms. Caspillo moved to approve the Open Session Minutes of January 10, 2020, as circulated. Ms. Otsuji seconded the motion. Motion carried 5:0.</i> <i>Chair De Costa amended the agenda Moving "Established Format for Hearing of Appeal" after all appeals are heard.</i>
Appeals		
	10. <u>20-0000004</u> C. Arazadon Peter & Lynn Franck	<u>4-2-014-029-0001</u>
	Mr. and Mrs. Peter Franks was in attendance and Mrs. Lynn Franks presented their 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.	
	9. <u>20-0000047</u> C. Arazadon Denis Gueret	<u>4-2-012-025-0000</u>

SUBJECT	DISCUSSION	ACTION
	<p>Denis Gueret 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>8. <u>20-0000001</u> C. Arazadon Christopher A Cordle</p> <p>Chris Cordle 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>4-2-006-132-0000</u></p>
	<p>1. <u>19-0001002</u> M. Hubbard Ming Fang (2016)</p> <p>2. <u>19-0001003</u> M. Hubbard Ming Fang (2017)</p> <p>3. <u>19-0001004</u> M. Hubbard Ming Fang (2018)</p> <p><i>Appeal withdrawn; no Board action required</i></p>	<p><u>5-1-005-045-0000</u></p> <p><u>5-1-005-045-0000</u></p> <p><u>5-1-005-045-0000</u></p>
	<p>6. <u>20-0000013</u> C. Arazadon Lani K Nagao</p> <p>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>	<p><u>3-2-008-093-0001</u></p>
<p>Stipulation/ Withdrawn</p>	<p>7. <u>20-0000015</u> C. Arazadon Joe M Williams</p> <p><i>Ms. Caspillo moved to approve the County's stipulation for a market assessed value \$914,200, assessed value \$859,300, less an exemption of \$200,000, and net taxable value of \$659,300. Ms. Otsuji seconded the motion. Motion carried 5:0.</i></p>	<p><u>3-3-016-085-0000</u></p>
	<p>11. <u>20-0000003</u> C. Arazadon Sharon LL Espina Trust</p>	<p><u>4-2-015-025-0000</u></p>

SUBJECT	DISCUSSION	ACTION
	<p>No one was present on behalf of the appellant. Mr. Arzadon was present on behalf of the County and presented his written report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
	<p>4. <u>20-0000005</u> S. Roche Mele Kai LLC</p> <p>5. <u>20-0000006</u> S. Roche Mele Kai LLC</p> <p>No one was present on behalf of the appellant; however, written letter was provided to the Board. Mr. Roche was present on behalf of the County and presented his written report to the Board.</p> <p>Chair De Costa asked for confirmation on item 4 & 5 having the same appellant but different property? Mr. Roche stated confirmed it as such.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p>2-8-020-068-0001</p> <p>2-8-020-068-0002</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 moved that the Board go into Executive Session at 1:47p.m. for the purpose of reviewing and approving the Executive Session minutes. Ms. Otsuji seconded the motion. Motion carried 5:0.</i></p>
Return to Open Session	<p><u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u></p>	<p>The meeting resumed in Open Session at 2:14 p.m.</p> <p><i>Ms. Otsuji moved to ratify the Board's actions in Executive Session and to make those decisions public. Mr. White seconded the motion. The Hearing no objections, Motion carried 5:0.</i></p>
Appeals	<p>4. <u>20-0000005</u> S. Roche Mele Kai LLC</p>	<p>2-8-020-068-0001</p>