

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved : 9/4/2020

Board/Commission:	BOARD OF REVIEW	Meeting Date	August 06, 2020
Location	Microsoft Teams Teleconference	Start of Meeting: 1:10 p.m.	End of Meeting: 3:15 p.m.
Present	Chair Craig De Costa, Vice Chair Christopher White, Member Katherine Otsuji, and Member Stella Fujita. Also: Deputy Director of Finance: Michelle Lizama. Office of the County Attorney: Deputy County Attorney Mark Bradbury, Boards & Commissions Staff: Administrator Ellen Ching, Administrative Specialist Anela Segreti, and Support Clerk Arleen Kuwamura. COK Appraisers: Damien Ventura, Mike Hubbard		
Excused	Julie Caspillo		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
Call to Order		Vice Chair De Costa called the meeting to order at 1:10 p.m. There was four members present which constituted a quorum.	
Roll Call			
Approval of Minutes	a. <u>Open Session Meeting Minutes of July 09, 2020</u>	<i>Mr. White moved to approve the Open Session Minutes of July 09, 2020, as circulated. Ms. Otsuji seconded the motion. Motion carried 4:0</i>	
Appeals	3. <u>20-0000019 M. Hubbard The Silva 1992 Trust</u> <u>3-2-005-008-0018</u> Mr. Robert Silva was in attendance and provided written and verbal 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 presented in Executive Session.		
	7. <u>20-0000017 M. Hubbard Ruben & Maria Cervantes</u> <u>5-3-011-001-0039</u> Mr. Ruben Cervantes was in attendance and provided written and verbal testimony to the Board. Mr. Hubbard was present on behalf of the County and presented his report to the Board.		

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	The Board reviewed the testimony presented in Executive Session.	
	6. <u>20-0000130</u> M.Hubbard Junedale Hashimoto	<u>5-3-007-005-0000</u>
	Ms. Junedale Hashimoto and her sister Jodi Hashimoto Omo was in attendance and provided written and verbal 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 presented in Executive Session.	
	1. <u>20-0000096</u> D. Ventura Gregory A Taylor	<u>2-5-002-030-0000</u>
	No one was present on behalf of the appellant; however, written letter was provided to the Board. Mr. Ventura was present on behalf of the County and presented his written report to the Board.	
	The Board reviewed the testimony presented in Executive Session.	
	2. <u>20-0000115</u> D. Ventura Yoshihara 2011 Family Trust	<u>4-6-028-017-0005</u>
	<i>The Chair granted a continuance of the appeal until further notice</i>	
	4. <u>20-0000031</u> M. Hubbard Ray H Jyo Trust	<u>3-7-003-015-0154</u>
	No one was present on behalf of the appellant; however, written letter was provided to the Board. Mr. Hubbard was present on behalf of the County and presented his written report to the Board.	
	The Board reviewed the testimony presented in Executive Session.	
	5. <u>20-0000056</u> M.Hubbard Reginald M Sen & Frieda K Sen 2005 Trust	<u>5-3-004-031-0000</u>
	<i>The Chair granted a continuance of the appeal until further notice</i>	
	8. <u>20-0000021</u> M. Hubbard Michael Riordan	<u>5-4-005-004-0007</u>

SUBJECT	DISCUSSION	ACTION
	9. <u>20-0000022</u> M. Hubbard Michael Riordan No one was present on behalf of the appellant. Mr. Hubbard was present on behalf of the County and presented his written report to the Board. The Board reviewed the testimony presented in Executive Session.	<u>5-4-005-007-0010</u>
	10. <u>20-0000120</u> M. Hubbard Robin Ladue <i>Mr. White moved to accept the County's stipulation for an assessed value, market value, and net taxable value of \$519,000. Ms. Fujita seconded the motion. Motion carried 4:0</i>	<u>5-4-005-007-0006</u>
	11. <u>20-0000016</u> M. Hubbard Chintalapati & Sreelatha Varma <i>Mr. White moved to accept the County's stipulation for an assessed value, market value, and net taxable value of \$616,400. Ms. Otsuji seconded the motion. Motion carried 4:0</i>	<u>5-4-005-007-0027</u>
	12. <u>20-0000020</u> M. Hubbard Rakesh Joshi <i>The Chair granted a continuance of the appeal due to lack of notice</i>	<u>5-4-008-051-0000</u>
	13. <u>20-0000029</u> M. Hubbard Eric Crisler <i>Ms. Fujita moved to accept the County's stipulation for the market value, assessed value, and net taxable value of \$1,233,000. Ms. Otsuji seconded the motion. Motion carried 4:0</i>	<u>5-4-016-063-0000</u>
	14. <u>20-0000030</u> M. Hubbard Eric Crisler <i>Appeal withdrawn; no Board action required</i>	<u>5-4-023-036-0000</u>

SUBJECT	DISCUSSION	ACTION
	15. <u>20-0000049</u> M. Hubbard James Family Weke Road II LLC <i>The Chair granted a continuance of the appeal until further notice.</i>	<u>5-5-001-014-0000</u>
	16. <u>20-0000052</u> M. Hubbard James Family Weke Road LLC <i>The Chair granted a continuance of the appeal until further notice</i>	<u>5-5-001-015-0000</u>
Validity	17. <u>20-0000023</u> M.Hubbard Kauai Sunshine Coast LLC No one was present on behalf of the appellant. Mr. Hubbard was present on behalf of the County and presented his written report to the Board. The Board reviewed the testimony presented in Executive Session.	<u>5-4-005-024-0023</u>
Stipulations/ Withdrawals	18. <u>20-0000024</u> M. Hubbard The Secret One LLC <i>Appeal withdrawn; no Board action required</i>	<u>5-2-005-032-0000</u>
	19. <u>20-0000023</u> M. Hubbard The Secret One LLC <i>Appeal withdrawn; no Board action required</i>	<u>5-2-005-033-0000</u>
	20. <u>20-0000035</u> M. Hubbard 5485 Weke LLC <i>Appeal withdrawn; no Board action required</i>	<u>5-5-004-044-0001</u>

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	21. <u>20-0000036</u> M. Hubbard 5485 Weke LLC <i>Appeal withdrawn; no Board action required</i>	<u>5-5-004-044-0002</u>
Discussion on Board of Review Annual Report to the Mayor for 2019	Discussion on The Mayors Annual Report need to change the “2018” date and replace it with “2019.” Decision to research what may have been accomplished from last year’s list and to continue discussion next meeting.	
Announcements	<u>Next Meeting: Thursday, August 13, 2020 Teleconference</u>	
Executive Session		<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 2:30 p.m. Ms. Fujita 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 1:36 p.m. <i>Ms. Otsuji moved to ratify the Board’s decisions in Executive Session and to make those decisions public. Mr. White seconded the motion. Motion carried 4:0.</i>
Appeal	1. <u>20-0000096</u> D. Ventura Gregory A Taylor	<u>2-5-002-030-0000</u> <i>Ms. Otsuji moved to sustain the County’s assessed value of \$760,300. Mr. White seconded the motion. Motion carried 4:0.</i>
	4. <u>20-0000031</u> M. Hubbard Ray H Jyo Trust	<u>3-7-003-015-0154</u> <i>Ms. Otsuji moved to sustain the County’s assessed value and market value of \$162,500. Ms. Fujita seconded the motion. Motion carried 4:0.</i>

	<p>6. <u>20-0000130 M. Hubbard Junedale Hashimoto</u> <u>5-3-007-005-0000</u></p> <p><i>Ms. Otsuji moved to reduce the assessed value and market value to \$3,139,700. Ms. Fujita seconded the motion. Motion carried 4:0.</i></p>	
	<p>7. <u>20-0000017 M. Hubbard Ruben & Maria Cervantes</u> <u>5-3-011-001-0039</u></p> <p><i>Ms. Fujita moved to reduce the assessed value and market value to \$767,200. Mr. White seconded the motion. Motion carried 4:0.</i></p>	
	<p>8. <u>20-0000021 M. Hubbard Michael Riordan</u> <u>5-4-005-004-0007</u></p> <p><i>Mr. White moved to sustain the County's assessed value and market value of \$452,600. Ms. Fujita seconded the motion. Motion carried 4:0.</i></p> <p>9. <u>20-0000022 M. Hubbard Michael Riordan</u> <u>5-4-005-007-0010</u></p> <p><i>Mr. White moved to sustain the County's assessed value and market value of \$422,300. Ms. Fujita seconded the motion. Motion carried 4:0.</i></p>	
	<p>11. <u>20-0000016 M. Hubbard Chintalapati & Sreelatha Varma</u> <u>5-4-005-007-0027</u></p> <p><i>Mr. White moved to accept the County's stipulation for an assessed value, market value, and net taxable value of \$616,400. Ms. Otsuji seconded the motion. Motion carried 4:0</i></p>	
	<p>13. <u>20-0000029 M. Hubbard Eric Crisler</u> <u>5-4-016-063-0000</u></p> <p><i>Ms. Fujita moved to accept the County's stipulation for the market value, assessed value, and net taxable value of \$1,233,000. Ms. Otsuji seconded the motion. Motion carried 4:0</i></p>	
	<p>17. <u>20-0000023 M. Hubbard Kauai Sunshine Coast LLC</u> <u>5-4-005-024-0023</u></p> <p><i>Mr. White moved to determine that the appeal is not valid due to being filed untimely. Ms. Otsuji seconded the motion. Motion carried 4:0.</i></p>	
<p>Adjournment</p>		<p><i>Ms. Otsuji moved to adjourn. Ms. Fujita seconded the motion. Motion carried 4:0.</i></p>

		Chair De Costa adjourned the meeting at 3:15 p.m.
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Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Craig De Costa, Chair

- () Approved as circulated.
- (X) Approved with amendments. See minutes of September 4, 2020 meeting.