

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved : 01/08/2021

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>December 04, 2020</b>
Location	Microsoft Teams Teleconference	Start of Meeting: 1:04 p.m.	End of Meeting: 1:34 p.m.
Present	Chair Craig De Costa, Vice Chair Christopher White, Member Julie Caspillo, and Member Katherine Otsuji. Also: Deputy Director of Finance: Michelle Lizama. Office of the County Attorney: Deputy County Attorney Mark Bradbury, Boards & Commissions Staff: Administrative Specialist Anela Segreti, Support Clerk Arleen Kuwamura. Real Property Tax Manager: Brad Cone. COK Appraisers: Damien Ventura, Mike Hubbard		
Excused	Member Stella Fujita		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
<b>Call to Order</b>		Chair Craig de Costa called the meeting to order at 1:04 p.m. There was 4 members present which constituted a quorum.	
<b>Roll Call</b>			
<b>Approval of Minutes</b>	a. <u>Open Session Minutes – November 06, 2020</u>	<i>Ms. Otsuji noted on the announcement the meeting date was wrong, it should December 04, 2020. Also, on appeal number 20-0467, there should be a “Ms. and not “Mr.” in front of Ms. Otsuji’s name. Ms. Otsuji moved to approve the Open Session Minutes of November 06, 2020 as amended. Ms. Caspillo seconded the motion. Motion carried 4:0.</i>	
<b>Appeals</b>	1. <u>20-0000111 D. Ventura</u> <u>Donald Pickard</u>	<u>4-4-003-189-0000</u> <i>Mr. White moved to approve the County’s stipulation for an assessed value, market value, and net taxable value of \$570,400. Ms. Otsuji seconded the motion. Motion carried 4:0.</i>	

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<b>Withdrawals/ Stipulations</b>	2. <u>20-0000119</u> D. Ventura Glenn & Kim Rudolfsky  <i>The Chair granted a continuance of the appeal until further notice.</i>	<u>5-2-017-024-0002</u>
<b>Validity</b>	3. <u>20-0000112</u> D. Ventura Chandra Radiance  <i>Appeal withdrawn; no Board action required</i>	<u>4-6-009-002-0003</u>
	4. <u>20-0000048</u> C. Arazadon Holly Iloreta  <i>Appeal withdrawn; no Board action required</i>	<u>3-3-017-167-0000</u>
	5. <u>16-0000007</u> S. Roche McBryde Sugar Company, LLC (2016)  <i>Appeal withdrawn; no Board action required</i>	<u>2-1-001-051-0000</u>
	6. <u>17-0000014</u> S. Roche McBryde Sugar Company, LLC (2017)  <i>Appeal withdrawn; no Board action required</i>	<u>2-1-001-051-0000</u>
	7. <u>18-0000003</u> S. Roche McBryde Sugar Company, LLC (2018)  <i>Appeal withdrawn; no Board action required</i>	<u>2-1-001-051-0000</u>
	8. <u>19-0000173</u> S. Roche McBryde Sugar Company, LLC (2019)  <i>Appeal withdrawn; no Board action required</i>	<u>2-1-001-051-0000</u>
	9. <u>20-0000124</u> S. Roche McBryde Sugar Company, LLC (2020)  <i>Appeal withdrawn; no Board action required</i>	<u>2-1-001-051-0000</u>
<b>New Tax Bill Presentation</b>	County Attorney Mark Bradbury pointed out the tax bill was in front of the Council about two weeks ago. Chair De Costa inquired about Council's	

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	<p>actions. Mr. Bradbury stated new ruling now is 270 days to qualify for a homestead.</p> <p>Brad Cone stated the biggest difference was the number of days which brings equality within the various Counties with the required increased days from 180 to 270 days. Also, required is when filing is documentation such as a driver's license or resident alien of the State residing in the County, and resident a resident of the County when filing taxes in the State of Hawaii..</p> <p>Ms. Otsuji asked if these were things that were already in place. To which Mr. Cone replied, they were not defined as stringently as they are now. The process often produced a lag time causing delays and extra work. He also noted that the bill addresses and ensures that people be fully invested in paying taxes in community before being granted a home exemption.</p> <p>Ms. Caspillo's shared her experience at an all islands conference on Oahu, and while speaking with BOR member from Maui who shared an experience she had were the elderly didn't file tax return. This led to numerous cases of the elderly filing appeals because they were not given a homeowners exemptions due to not having a tax return. Ms. Caspillo voiced the concern wanting to know if Kauai had something in place to avoid this situation.</p> <p>Mr. Cone assured Ms. Caspillo that the elderly people who have an exemption and own their home, their exemption were not changing. And that the bill they were discussing was specifically for qualifying factors for new applicants.</p> <p>Mr. Bradbury asked what about the person who wanted to move here, from Oahu that already had a residence here, however, did not have a Kauai</p>	

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	driver's license. Mr. Cone advised there are other ways of verifying residency such as utility bills, etc.	
<b>Public Comments</b>		<i>None.</i>
<b>Announcements</b>	<u>Next Meeting: Friday, January 08, 2020 Teleconference</u>	
<b>Discussion</b>	<p>Julie announced that she will be staying on for three more months. There are some possible names for new members which will be emailed to Ellen Ching.</p> <p>Chair De Costa asked for election of officer's next meeting, Mayor Annual Report, and the Annual Presentation.</p>	
<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 1:25 p.m. Ms. Caspillo seconded the motion. Motion carried 4:0.</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 1:30 p.m.</p> <p><i>Mr. White moved to ratify the Board's decisions in Executive Session and to make those decisions public. Ms. Otsuji seconded the motion. Motion carried 4:0.</i></p>
<b>Appeal</b>		

<b>Adjournment</b>	<i>Ms. Caspillo moved to adjourn. Mr. White seconded the motion. Motion carried 4:0.</i>  Vice Chair White adjourned the meeting at 1:34 p.m.

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.