

OFFICE OF BOARDS & COMMISSIONS

ELLEN CHING, ADMINISTRATOR



DEREK S.K. KAWAKAMI, MAYOR
MICHAEL A. DAHLIG, MANAGING DIRECTOR

March 03, 2023

Mayor Derek S. K. Kawakami
County of Kaua'i
4444 Rice Street, Suite 235
Līhu'e, HI 96766

RE: Board of Review's 2020 Annual Report

Dear Honorable Mayor Kawakami,

Pursuant to Kaua'i County Code Section 5A-12.7(d), the County of Kaua'i Board of Review submits the following Annual Report for the 2020 calendar year:

- There was a total of 280 real property tax appeals filed in 2020 which represents a 61.43% increase over appeals filed in 2019.
- The Board sustained the County's assessment for 34 of the appeals and adjusted 6 of the 2020 appeals.
- 199 stipulations were filed, indicating that the County and the Appellant were able to reach an agreement.
- 25 appeals were withdrawn.
- 5 appeals were dismissed for failure to meet the minimum criteria: and
- There were 11 appeals pending at the end of the year.

Further, Board business included a Public Hearing held on October 02, 2020. The purpose of the hearing was to discuss any complaints/comments properly and timely submitted in accordance with the Notice for Filing Real Property Assessment Complaints published in The Garden Island on September 1, 2020. There were no complaints or comments submitted, nor was there any public testimony.

The following are the primary recommendations from the Board of Review:

Board Members		Appointment Period	Term
Craig De Costa		01/01/20 – 12/31/22	2 nd
Christopher White		01/01/20 – 12/31/22	2 nd
Julie Caspillo		01/01/18 – 12/31/20	Tenure
Katherine Otsuji		01/01/19 – 12/03/21	1 st
Stella Fujita		01/01/20 - 12/31/20	Partial

The Board held hearings on the following dates in 2020:

January 10, 2020	August 06, 2020
February 07, 2020	August 13, 2020
February 14, 2020	September 04, 2020
March 06, 2020	October 02, 2020
March 13, 2020	October 09, 2020
May 14, 2020	November 06, 2020
June 14, 2020	December 04, 2020
July 09, 2020	

The Board appreciates the professionalism of the tax assessors' preparation and presentations. The Board commends them for putting forth their best efforts to listen, educate, and come to terms with the appellants.

Should you have any questions or wish to discuss the report further, please feel free to contact me through the Office of Boards and Commissions at 241-4881.

Thank you for giving us the opportunity to serve the County of Kaua'i.

Sincerely,

Christopher White
2019 Vice Chair, Board of Review

CD:ak

cc: Michael A. Dahilig, Managing Director
Reiko Matsuyama, Director of Finance