

OFFICE OF BOARDS & COMMISSIONS

ELLEN CHING, ADMINISTRATOR



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

February 3, 2023

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

RE: Board of Review's 2021 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 2021 calendar year:

- There was a total of 79 real property tax appeals filed in 2021 which represents a 72.00% Decrease over appeals filed in 2020.
- The Board sustained the County's assessment for 27 of the appeals and adjusted 4 of the 2020 appeals.
- 12 stipulations were filed, indicating that the County and the Appellant were able to reach an agreement.
- 10 appeals were withdrawn.
- 9 appeals were dismissed for failure to meet the minimum criteria: and
- There were 17 appeals pending at the end of the year.

Further, Board business included a Public Hearing held on October 08, 2021. 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, 2021. There were no complaints or comments submitted, nor was there any public testimony.

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

The Review Board had no recommendations.

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
Katherine Otsuji		01/01/19 – 12/03/21	1 st
Stella Fujita		01/01/20 - 12/31/23	1 st

The Board held hearings on the following dates in 2021:

January 08, 2021	July 09, 2021
February 12, 2021	August 13, 2021
March 05, 2021	September 03, 2021
March 12, 2021	September 10, 2021
April 09, 2021	October 08, 2021
June 04, 2021	

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
2021 Chair, Board of Review

CD:ak

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