

PUBLIC HEARING
DECEMBER 14, 2022

A public hearing of the Council of the County of Kaua'i was called to order by Luke A. Evslin, Chair, Finance & Economic Development Committee, on Wednesday, December 14, 2022, at 8:48 a.m., at the Council Chambers, 4396 Rice Street, Suite 201, Historic County Building, Līhu'e, and the presence of the following was noted:

Honorable Addison Bulosan
Honorable Bernard P. Carvalho, Jr.
Honorable Felicia Cowden
Honorable Bill DeCosta
Honorable Luke A. Evslin
Honorable Mel Rapozo

Excused: Honorable KipuKai Kuali'i

The Clerk read the notice of the public hearing on the following:

“Bill No. 2892 – A BILL FOR AN ORDINANCE AMENDING CHAPTER 5A, SECTION 12.7(b) AND ADDING A NEW SECTION 12.15, KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO REAL PROPERTY TAXES, APPEALS SETTLED BY DIRECTOR,”

which was passed on first reading and ordered to print by the Council of the County of Kaua'i on November 16, 2022, and published in The Garden Island newspaper on November 30, 2022.

The following communication was received for the record:

1. Dudley, Seth, dated December 13, 2022

Committee Chair Evslin: Is there anyone in the audience wishing to testify? Mr. Lindner. Just to clarify, you will have six (6) minutes. That light will turn yellow when you have thirty (30) seconds, and it will turn red when your time is up.

JEFF LINDNER: Three (3) or six (6) minutes.

Committee Chair Evslin: Six (6) minutes.

Mr. Lindner: Okay.

Committee Chair Evslin: Please state your name for the record.

Mr. Lindner: Jeff Lindner. First of all, I am wondering, now that the Director has the ability to settle, I guess the question is, will the Board

of Review be independent? Like in my case, not accepting the 2021 taxes, does the Director have the ability or discretion to say, "We will look at that?" Or is Real Property saying...are they creating limits to what the discretion is to the Director prior to the Board of Appeal? Then, during the Board of Appeal, and after the Board of Appeal, is the Director then sort of directing what the Board should do? It seems like the Board should be independent if Real Property is not going to have the discretion to review the issue ahead of time, the Director should not be involved in the hearing, and only afterwards, otherwise, if the Director is going to be involved during the process advising them, why does the Director not do something ahead of time, if they have the discretion? I guess, the point is, if you are making these rules really hard and fast, you are sort of pushing and prodding them in a chute, then the Director is going to get involved. It just seems there should be independence for the Board who is going to decide it, and if there is discretion, why does the Director have discretion prior to going in that to solve some of the things, not just at the very end?

Committee Chair Evslin: Thank you for your testimony. Any clarifying questions from the Members? These are questions that we will get to at Committee.

Mr. Lindner: Thank you.

Committee Chair Evslin: Is there anyone else in the audience wishing to testify? Is there anyone on Zoom wishing to testify? Seeing no further testimony, this public hearing is now adjourned.

There being no further testimony on this matter, the public hearing adjourned at 8:52 a.m.

Respectfully submitted,



JADE K. FOUNTAIN-TANIGAWA
County Clerk