



**REAL PROPERTY TAX
BOARD OF REVIEW**

4th Floor Conference Room
Maui County Building
200 High Street
Wailuku, HI 96793
July 7, 2010
9:00 AM

AGENDA

BOARD MEMBERS

Dean Frampton, Chair
Joshua Lindsey, Vice Chair
Susanna Soto
Matthew Driggers
Patrice Matsumoto

REAL PROPERTY TAX
OFFICERS

Scott Teruya –
Real Property Tax Division
Administrator

AGENDA ITEMS ARE SUBJECT TO CANCELLATION. For a confirmation of the meeting date and time, please contact the Real Property Tax Division at 808-270-7297, 1-800-272-0117 (toll-free from Molokai), 1-800-272-0125 (toll-free from Lanai), and 808-270-7884 (fax).

ORAL OR WRITTEN TESTIMONY on any agenda item will be accepted prior to the discussion of each agenda item. If written testimony is submitted at the meeting, 8 copies are requested.

INDIVIDUALS WHO INTEND TO ATTEND THE MEETING AND WHO HAVE DISABILITIES REQUIRING SPECIAL ASSISTANCE should call the Real Property Tax Division at least 5 working days in advance.

DOCUMENTS ON FILE WITH THE COMMISSION, which may include correspondence relating to the agenda items below, may be inspected prior to the meeting date. Photocopies may be ordered, subject to charges imposed by law (Maui County Code, Sec. 2.64.010). Please contact the Real Property Tax Division to make arrangements for inspection or photocopying of documents.

I. Call to Order

II. New Business

A. Actions on Real Property Tax Appeals

Real Property Appraiser Wes Yoshioka (2009 Appeals)

CASE No.	TMK	APPELLANT
09005436	4-2-004-021-0001	Honokahua Beach Hotel
09005433	4-2-004-021-0002	Honokahua Beach Hotel
09005428	4-2-004-021-0003	Honokahua Beach Hotel
09005422	4-2-004-021-0004	Honokahua Beach Hotel
09005418	4-2-004-021-0007	Honokahua Beach Hotel
09005411	4-2-004-021-0008	Honokahua Beach Hotel
09005407	4-2-004-021-0009	Honokahua Beach Hotel
09005404	4-2-004-021-0010	Honokahua Beach Hotel
09005397	4-2-004-021-0011	Honokahua Beach Hotel
09005393	4-2-004-021-0013	Honokahua Beach Hotel
09005391	4-2-004-021-0014	Honokahua Beach Hotel

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09005389	4-2-004-021-0015	Honokahua Beach Hotel
09005385	4-2-004-021-0016	Honokahua Beach Hotel
09005384	4-2-004-021-0018	Honokahua Beach Hotel
09005381	4-2-004-021-0019	Honokahua Beach Hotel
09005380	4-2-004-021-0020	Honokahua Beach Hotel
09005379	4-2-004-021-0021	Honokahua Beach Hotel
09005226	4-2-004-021-0023	Honokahua Beach Hotel
09005220	4-2-004-021-0024	Honokahua Beach Hotel
09005213	4-2-004-021-0026	Honokahua Beach Hotel
09005206	4-2-004-021-0027	Honokahua Beach Hotel
09005190	4-2-004-021-0029	Honokahua Beach Hotel
09005178	4-2-004-021-0030	Honokahua Beach Hotel
09005154	4-2-004-021-0031	Honokahua Beach Hotel
09005783	4-2-004-021-0032	Honokahua Beach Hotel
09005773	4-2-004-021-0035	Honokahua Beach Hotel
09005751	4-2-004-021-0036	Honokahua Beach Hotel
09005747	4-2-004-021-0037	Honokahua Beach Hotel
09005741	4-2-004-021-0038	Honokahua Beach Hotel
09005733	4-2-004-021-0039	Honokahua Beach Hotel
09005726	4-2-004-021-0040	Honokahua Beach Hotel
09005788	4-2-004-021-0041	Honokahua Beach Hotel
09005779	4-2-004-021-0042	Honokahua Beach Hotel
09005770	4-2-004-021-0044	Honokahua Beach Hotel
09005762	4-2-004-021-0045	Honokahua Beach Hotel
09005752	4-2-004-021-0046	Honokahua Beach Hotel
09005745	4-2-004-021-0047	Honokahua Beach Hotel
09005736	4-2-004-021-0048	Honokahua Beach Hotel
09005729	4-2-004-021-0049	Honokahua Beach Hotel
09005716	4-2-004-021-0050	Honokahua Beach Hotel
09005710	4-2-004-021-0051	Honokahua Beach Hotel
09005706	4-2-004-021-0052	Honokahua Beach Hotel
09005676	4-2-004-021-0054	Honokahua Beach Hotel
09005671	4-2-004-021-0055	Honokahua Beach Hotel
09005668	4-2-004-021-0056	Honokahua Beach Hotel
09005662	4-2-004-021-0058	Honokahua Beach Hotel
09005649	4-2-004-021-0059	Honokahua Beach Hotel
09005652	4-2-004-021-0060	Honokahua Beach Hotel
09005655	4-2-004-021-0065	Honokahua Beach Hotel
09005643	4-2-004-021-0066	Honokahua Beach Hotel
09005647	4-2-004-021-0067	Honokahua Beach Hotel
09005601	4-2-004-021-0068	Honokahua Beach Hotel
09005623	4-2-004-021-0070	Honokahua Beach Hotel
09005624	4-2-004-021-0073	Honokahua Beach Hotel
09005626	4-2-004-021-0074	Honokahua Beach Hotel
09005630	4-2-004-021-0075	Honokahua Beach Hotel
09005632	4-2-004-021-0076	Honokahua Beach Hotel
09005635	4-2-004-021-0077	Honokahua Beach Hotel
09005638	4-2-004-021-0080	Honokahua Beach Hotel

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09005557	4-2-004-021-0082	Honokahua Beach Hotel
09005561	4-2-004-021-0083	Honokahua Beach Hotel
09005563	4-2-004-021-0084	Honokahua Beach Hotel
09005564	4-2-004-021-0085	Honokahua Beach Hotel
09005570	4-2-004-021-0086	Honokahua Beach Hotel
09005576	4-2-004-021-0087	Honokahua Beach Hotel
09005581	4-2-004-021-0088	Honokahua Beach Hotel
09005584	4-2-004-021-0090	Honokahua Beach Hotel
09005589	4-2-004-021-0091	Honokahua Beach Hotel
09005594	4-2-004-021-0092	Honokahua Beach Hotel
09005420	4-2-004-021-0093	Honokahua Beach Hotel
09005426	4-2-004-021-0094	Honokahua Beach Hotel
09005432	4-2-004-021-0097	Honokahua Beach Hotel
09005446	4-2-004-021-0098	Honokahua Beach Hotel
09005398	4-2-004-021-0102	Honokahua Beach Hotel
09005402	4-2-004-021-0103	Honokahua Beach Hotel
09005405	4-2-004-021-0104	Honokahua Beach Hotel
09005408	4-2-004-021-0105	Honokahua Beach Hotel
09005453	4-2-004-021-0106	Honokahua Beach Hotel
09005458	4-2-004-021-0107	Honokahua Beach Hotel
09005464	4-2-004-021-0108	Honokahua Beach Hotel
09005545	4-2-004-021-0109	Honokahua Beach Hotel
09005553	4-2-004-021-0110	Honokahua Beach Hotel
09005414	4-2-004-021-0111	Honokahua Beach Hotel
09005441	4-2-004-021-0112	Honokahua Beach Hotel
09005449	4-2-004-021-0113	Honokahua Beach Hotel
09005454	4-2-004-021-0114	Honokahua Beach Hotel
09005460	4-2-004-021-0115	Honokahua Beach Hotel
09005467	4-2-004-021-0116	Honokahua Beach Hotel
09005471	4-2-004-021-0117	Honokahua Beach Hotel
09005475	4-2-004-021-0118	Honokahua Beach Hotel
09005483	4-2-004-021-0119	Honokahua Beach Hotel
09005489	4-2-004-021-0120	Honokahua Beach Hotel
09005496	4-2-004-021-0121	Honokahua Beach Hotel
09005503	4-2-004-021-0122	Honokahua Beach Hotel
09005506	4-2-004-021-0123	Honokahua Beach Hotel
09005510	4-2-004-021-0124	Honokahua Beach Hotel
09005513	4-2-004-021-0125	Honokahua Beach Hotel
09005516	4-2-004-021-0126	Honokahua Beach Hotel
09005518	4-2-004-021-0127	Honokahua Beach Hotel
09005521	4-2-004-021-0128	Honokahua Beach Hotel
09005524	4-2-004-021-0129	Honokahua Beach Hotel
09005528	4-2-004-021-0130	Honokahua Beach Hotel
09005533	4-2-004-021-0131	Honokahua Beach Hotel
09005386	4-2-004-021-0132	Honokahua Beach Hotel
09005392	4-2-004-021-0133	Honokahua Beach Hotel
09005394	4-2-004-021-0134	Honokahua Beach Hotel
09005658	4-2-004-021-0135	Honokahua Beach Hotel

Real Property Appraiser Joy Makua (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002676	2-1-005-117-0000	Pine State Limited
09004743	2-1-006-011-0000	William T. Sturgis
09003466	2-1-007-007-0000	Makena Point, Ltd.
09005848	2-1-007-069-0000	Edward/Mona Sher
09004536	2-1-007-079-0000	John/Kamaka Kukahiko
09003505	2-1-007-095-0024	Gery W. Sergeant
09003678	2-1-007-096-0006	Joe Eger
09004512	2-1-007-095-0050	Mark/Diane Whiting
09004493	2-1-008-091-0037	Whiting/Peterson
09004531	2-1-008-091-0049	Whiting/Peterson

Real Property Appraiser Grant Nakama (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09006157	2-6-007-013-0000	Dwight J. Baum
09002824	2-6-007-014-0000	Avis Takakura Trust
09002823	2-6-007-040-0000	Avis Takakura Trust
09003608	2-6-009-010-0002	McFedridge/Brumell
09002947	2-6-009-013-0000	Trumbull Family
09002963	2-6-010-034-0000	April Nims
09003398	2-6-013-003-0000	Neil/Julie Thompson
09003458	3-1-007-042-0000	Maui Trust
09003499	3-2-008-006-0000	Charles J. Nunes, Jr.
09002814	3-2-019-026-0000	Marvin/Lenora Shrewsbury

Real Property Appraiser Kyle Shimizu (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003182	2-3-013-052-0000	Sherman D. Deponte
09003580	2-3-014-079-0000	Mary Catherine Hazen
09004726	2-3-020-059-0000	Kevin J. Ditamore
09002994	2-3-020-070-0000	Lawrence/Rachel Phillips
09002887	2-3-022-008-0000	Warren P. Poslusny
09002879	2-3-022-135-0000	Warren P. Poslusny
09004473	2-3-023-084-0000	Marcel A. Stenzel
09002902	2-3-023-111-0000	Ivan N. Komoda
09002884	2-3-023-125-0000	Robert E. Ford
09002666	2-3-023-126-0000	Klaus F. Egerer
09003732	2-3-033-024-0000	Thomas D. Heafey

Real Property Appraiser Edward Pa'a (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004681	1-2-003-058-0000	Stuart Brandel
09003604	4-5-011-002-0000	Lahaina Cannery Mall, LLC
09003601	4-5-011-004-0000	Lahaina Cannery Mall, LLC
09004481	4-6-002-011-0004	Randolph G. Currier

Real Property Appraiser Edward Pa'a (2009 Appeals cont'd)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002951	4-6-009-006-0000	SMK, Inc.
09004488	4-6-009-011-0000	Harry/Jeanette Weinberg Foundation
09002727	4-6-009-057-0000	Koa Aina Ventures, LTD

Real Property Appraiser Lewis Dela Cruz (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003477	3-5-025-040-0000	Russell A. Kelm, Trustee
09003507	3-5-017-017-0000	Waiolani Elua, Inc.
09003687	3-5-032-027-0000	Nunokawa/Lemn
09003699	3-5-032-029-0000	Nunokawa/Lemn
09003703	3-5-032-031-0000	Nunokawa/Lemn
09003640	3-5-032-034-0000	Waiolani Elua, Inc.
09003649	3-5-032-042-0000	Waiolani Elua, Inc.
09003656	3-5-032-050-0000	Waiolani Elua, Inc.
09003718	3-5-032-055-0000	Nunokawa/Lemn
09003764	3-5-032-086-0000	Nunokawa/Lemn
09003727	3-5-032-057-0000	Nunokawa/Lemn
09003736	3-5-032-069-0000	Nunokawa/Lemn
09003741	3-5-032-075-0000	Nunokawa/Lemn
09003753	3-5-032-076-0000	Nunokawa/Lemn
09003669	3-5-032-089-0000	Waiolani Elua, Inc.
09003675	3-5-032-105-0000	Waiolani Elua, Inc.

III. Status of Appeals

Number of appeals active and pending by land class.

IV. Status of Annual Report

V. Next Hearings:

July 21, 2010
August 4, 2010
August 18, 2010
September 1, 2010
September 15, 2010
October 6, 2010
October 20, 2010
November 3, 2010
November 17, 2010
December 1, 2010
December 15, 2010

VI. Adjournment