



**REAL PROPERTY TAX
BOARD OF REVIEW**

4th Floor Conference Room
Maui County Building
200 High Street
Wailuku, HI 96793
July 21, 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

Assessment Records Supervisor, Melvina Kanaha (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000928	4-4-008-022-0156	TED Limited Partnership-B
08001509	4-4-008-022-0209	Stark Group, LLC

Real Property Appraiser Kyle Shimizu (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
07002123	2-6-005-070-0000	Diana M. Amore
07002456	4-2-001-028-0147	William/Christine Laney
07000325	4-3-006-011-0033	Loris L. Zarian
07002316	4-3-010-001-0004	Consolidated Resorts
07002318	4-3-010-001-0005	Consolidated Resorts
07002320	4-3-010-001-0006	Consolidated Resorts

Real Property Appraiser Kyle Shimizu (2008 Appeals, cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
07002322	4-3-010-001-0007	Consolidated Resorts
07002327	4-3-010-001-0011	Consolidated Resorts
07002328	4-3-010-001-0012	Consolidated Resorts
07002329	4-3-010-001-0013	Consolidated Resorts
07002330	4-3-010-001-0014	Consolidated Resorts
07002334	4-3-010-001-0018	Consolidated Resorts
07002335	4-3-010-001-0019	Consolidated Resorts
07002336	4-3-010-001-0020	Consolidated Resorts
07002337	4-3-010-001-0021	Consolidated Resorts
07002342	4-3-010-001-0025	Consolidated Resorts
07002343	4-3-010-001-0026	Consolidated Resorts
07002345	4-3-010-001-0027	Consolidated Resorts
07000648	4-3-010-002-0092	Carole A. Gudde
07003012	4-3-010-004-0018	John W. Mikitka
07000707	4-3-010-004-0056	Gary Skardina
07001487	4-4-001-071-0020	House/Loquet
07001289	4-4-008-022-0027	Robert Day
07000174	4-4-008-022-0107	Whitehurst Family Trust
07000492	4-4-008-022-0224	N L Koin Partnership
07000440	4-4-011-036-0000	Ronald P. Bliffert
09003580	2-3-014-079-0000	Mary Catherine Hazen (2009 Appeal)

Real Property Appraiser Edward Pa'a (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001088	3-8-007-105-0000	ABC Development Co., LLC
08001469	3-9-004-004-0368	George/Laurel Stanford
08000830	3-7-004-007-0000	Alexander & Baldwin, Inc.
08000832	3-7-004-009-0000	Alexander & Baldwin, Inc.
08000834	3-7-005-003-0000	Alexander & Baldwin, Inc.
08000835	3-7-005-011-0000	Alexander & Baldwin, Inc.
08000837	3-7-007-005-0000	Alexander & Baldwin, Inc.
08000847	3-7-007-050-0000	Alexander & Baldwin, Inc.
08000840	3-7-007-008-0000	Alexander & Baldwin, Inc.
08000842	3-7-007-009-0000	Alexander & Baldwin, Inc.
08000843	3-7-007-010-0000	Alexander & Baldwin, Inc.
08000845	3-7-007-027-0000	Alexander & Baldwin, Inc.
08000849	3-7-008-008-0000	Alexander & Baldwin, Inc.
08000851	3-7-009-006-0000	Alexander & Baldwin, Inc.
08000852	3-7-009-012-0000	Alexander & Baldwin, Inc.
08000853	3-7-009-014-0000	Alexander & Baldwin, Inc.
08000854	3-7-009-015-0000	Alexander & Baldwin, Inc.
08000857	3-7-009-019-0000	Alexander & Baldwin, Inc.
08000858	3-7-009-028-0000	Alexander & Baldwin, Inc.
08000755	3-7-010-009-0000	Alexander & Baldwin, Inc.
08000859	3-7-013-011-0000	Alexander & Baldwin, Inc.
08000864	3-8-006-001-0000	Alexander & Baldwin, Inc.

Real Property Appraiser Edward Pa'a (2008 Appeals, cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000867	3-8-006-002-0000	Alexander & Baldwin, Inc.
08000869	3-8-006-004-0000	Alexander & Baldwin, Inc.
08000873	3-8-007-101-0000	Alexander & Baldwin, Inc.
08000876	3-8-052-006-0000	Alexander & Baldwin, Inc.
08000877	3-8-052-022-0000	Alexander & Baldwin, Inc.
08000879	3-8-065-021-0000	Alexander & Baldwin, Inc.
08000892	3-8-065-022-0000	Alexander & Baldwin, Inc.
08000895	3-8-066-048-0000	Alexander & Baldwin, Inc.
08000897	3-8-079-001-0000	Alexander & Baldwin, Inc.
08000900	3-8-079-003-0000	Alexander & Baldwin, Inc.
08000901	3-8-079-015-0000	Alexander & Baldwin, Inc.
08000436	4-6-008-069-0000	Whaler's Wharf, LTD.
08000437	4-3-008-070-0000	Whaler's Wharf, LTD
08000438	4-6-008-071-0000	Whaler's Wharf, LTD.
08000439	4-6-008-072-0000	Whaler's Wharf, LTD.
08000010	4-6-009-008-0000	Furtado/Napela Trust
08000220	4-6-009-009-0000	Miyaki Family Partnership
08000307	4-6-009-011-0000	Harry/Jeanette Weinberg
08000060	4-8-003-101-0000	Olowalu Elua Associates, LLC
08000061	4-8-003-103-0000	Olowalu Elua Associates, LLC
08000062	4-8-003-105-0000	Olowalu Elua Associates, LLC
08000063	4-8-003-115-0000	Olowalu Elua Associates, LLC

Real Property Appraiser Scott Wells (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000785	4-3-010-004-0105	Jeffrey J. Caputo
08000678	4-3-010-009-0006	Larry B. Venaas
08000592	4-3-010-009-0008	Roger M. Fitz-Gerald
08000234	4-3-010-009-0012	Cranston Family Trust
08000503	4-3-010-009-0016	Miller/Gallagher
08000330	4-3-010-009-0017	Dreamin' LLC
08000278	4-3-010-009-0018	Douglas/Linda Brenton
08000193	4-3-010-009-0025	Richard Certo
08001306	4-3-010-009-0034	Hololani B-103, LTD
08001146	4-3-010-009-0039	Walter G. Jennings
08001059	4-3-010-009-0046	Leishman Family 1991 Trust
08001437	4-3-010-009-0055	Daniel/Elizabeth Miller
08000786	4-3-010-009-0056	Barbare/Reilly
08001418	4-3-010-009-0058	Jones/VanBiene
08001394	4-3-010-009-0063	Berry Family Trust
08001213	4-4-008-005-0000	Kyo-ya Hotels & Resorts, LP
08001222	4-4-006-009-0000	Royal Kaanapali Holdings
08001223	4-4-006-010-0000	Royal Kaanapali Holdings
08001224	4-4-006-014-0000	Royal Kaanapali Holdings
08001225	4-4-006-028-0000	Royal Kaanapali Holdings
08001226	4-4-006-071-0000	Royal Kaanapali Holdings

Real Property Appraiser Scott Wells (2008 Appeals, cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001227	4-4-008-009-0000	Royal Kaanapali Holdings
08001228	4-4-008-010-0000	Royal Kaanapali Holdings
08001230	4-4-008-018-0000	Royal Kaanapali Holdings (Conservation)
08001232	4-4-008-018-0000	Royal Kaanapali Holdings (Hotel/Resort)
08001234	4-4-006-013-0000	Royal Kaanapali Holdings
08001229	4-4-013-003-0000	Royal Kaanapali Holdings
08001455	4-4-008-007-0000	Pleasant Travel Service
08001453	4-4-008-013-0000	Pleasant Travel Service

Real Property Appraiser Lewis Dela Cruz (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000933	4-4-001-057-0000	SMK Inc.
08000681	4-4-006-022-0000	David M. Ristenpart
08000485	4-4-001-020-0041	Dennis/Jo Carolyn Hipp
08001413	4-4-017-009-0000	James R. Blundell
08001055	4-4-016-004-0000	Scott Nicol
08001048	4-4-016-010-0000	CNTL, LLC
08000384	4-4-006-050-0026	Stanley A. Myers
08000925	4-4-006-051-0009	Donald/Mary Sherry
08000114	4-4-006-052-0037	Janis D. Casco
08000358	4-4-012-004-0000	Debra Dalbec
08000185	4-4-012-040-0000	James L. Patrick
08000868	4-4-003-001-0000	Kaanapali Land Management Corp.
08000871	4-4-003-012-0000	Pioneer Mill Company, LLC
08000863	4-4-003-015-0000	Kaanapali Land Management Corp.
08000864	4-4-003-043-0000	Kaanapali Land Management Corp.
08001471	4-4-006-041-0000	Andrew W. Klein

Real Property Appraiser Lewis Dela Cruz (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004654	3-4-039-025-0002	Stuart Brandel
09003626	3-5-032-051-0000	David/Mary Hunter
09003619	3-5-032-101-0000	David/Mary Hunter
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.

Real Property Appraiser Grant Nakama (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000991	4-9-017-020-0007	Lanai Developers, LLC
08000993	4-9-017-020-0011	Lanai Developers, LLC
08000994	4-9-017-020-0012	Lanai Developers, LLC
08000997	4-9-017-020-0014	Lanai Developers, LLC
08000095	4-9-017-020-0006	Karl O. Hynes, Sr.
08000604	4-9-021-002-0002	Ernest von Simson
08000602	4-9-021-002-0004	Ernest von Simson
08000778	4-9-021-002-0003	Howard/Donna MacNair
08000821	4-9-021-002-0005	Regina Clark McNeil Living Trust
08000394	4-9-021-004-0002	Thomas/Barbara McIntyre Trust
08000169	4-9-021-004-0008	Walter G. Treiber
08000089	4-9-021-004-0009	Teddy E. Mullennix, et al
08001046	4-9-022-003-0001	Michael Hess
08000722	4-9-022-003-0004	George W. Rowley, Jr.
08000810	4-9-022-004-0003	Pamela M. Soderbeck
08000742	4-9-022-014-0003	Michael W. Hail
08000684	4-9-022-014-0004	Wilson O. Cochran, II
08000233	4-9-022-014-0011	David P. Gardner Trust
08001077	4-6-022-014-0016	Suzanne/Michael Cohen
08000163	4-9-022-014-0017	Aicher Trust
08000737	4-9-022-015-0005	Robert G. Todd, Jr.

Real Property Appraiser Joy Makua (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003776	2-1-023-003-0001	Kea Lani
09003781	2-1-023-003-0002	Kea Lani
09003787	2-1-023-003-0003	Kea Lani
09003790	2-1-023-003-0004	Kea Lani
09003794	2-1-023-003-0005	Kea Lani
09003797	2-1-023-003-0006	Kea Lani
09003802	2-1-023-003-0007	Kea Lani
09003807	2-1-023-003-0008	Kea Lani
09003813	2-1-023-003-0009	Kea Lani
09003820	2-1-023-003-0010	Kea Lani
09003825	2-1-023-003-0011	Kea Lani
09003830	2-1-023-003-0012	Kea Lani
09003834	2-1-023-003-0013	Kea Lani
09003839	2-1-023-003-0014	Kea Lani
09003844	2-1-023-003-0015	Kea Lani
09003852	2-1-023-003-0016	Kea Lani
09003858	2-1-023-003-0017	Kea Lani
09003863	2-1-023-003-0018	Kea Lani
09003869	2-1-023-003-0019	Kea Lani
09003874	2-1-023-003-0020	Kea Lani
09003881	2-1-023-003-0021	Kea Lani
09003886	2-1-023-003-0022	Kea Lani

Real Property Appraiser Joy Makua (2009 Appeals, cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003892	2-1-023-003-0023	Kea Lani
09003897	2-1-023-003-0024	Kea Lani
09003903	2-1-023-003-0025	Kea Lani
09003909	2-1-023-003-0026	Kea Lani
09003923	2-1-023-003-0027	Kea Lani
09003929	2-1-023-003-0028	Kea Lani
09003934	2-1-023-003-0039	Kea Lani
09003940	2-1-023-003-0030	Kea Lani
09003945	2-1-023-003-0031	Kea Lani
09003950	2-1-023-003-0032	Kea Lani
09003955	2-1-023-003-0033	Kea Lani
09003961	2-1-023-003-0034	Kea Lani
09003966	2-1-023-003-0035	Kea Lani
09003970	2-1-023-003-0036	Kea Lani
09003976	2-1-023-003-0037	Kea Lani
09003980	2-1-023-003-0038	Kea Lani
09003985	2-1-023-003-0039	Kea Lani
09003990	2-1-023-003-0040	Kea Lani
09003996	2-1-023-003-0041	Kea Lani
09004001	2-1-023-003-0042	Kea Lani
09004003	2-1-023-003-0043	Kea Lani
09003762	2-1-023-003-0044	Kea Lani

Real Property Appraiser Joy Makua (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001317	5-1-003-001-0000	Kaluakoi Real Estate, LLC(Agriculture)
08001316	5-1-003-001-0000	Kaluakoi Real Estate, LLC(Commercial)
08001320	5-1-003-001-0000	Kaluakoi Real Estate, LLC (Apartment)
08001313	5-1-003-004-0000	Kaluakoi Real Estate, LLC
08001359	5-1-003-005-0000	Kaluakoi Real Estate, LLC
08001362	5-1-003-007-0000	Kaluakoi Real Estate, LLC
08001310	5-1-003-008-0000	Kaluakoi Real Estate, LLC
08001298	5-1-003-010-0000	Kaluakoi Real Estate, LLC
08001321	5-1-003-012-0000	Kaluakoi Real Estate, LLC
08001322	5-1-003-014-0000	Kaluakoi Real Estate, LLC
08001308	5-1-003-015-0000	Kaluakoi Real Estate, LLC
08001323	5-1-003-016-0000	Kaluakoi Real Estate, LLC
08001319	5-1-003-017-0000	Kaluakoi Real Estate, LLC
08001325	5-1-003-018-0000	Kaluakoi Real Estate, LLC
08001363	5-1-003-021-0000	Kaluakoi Real Estate, LLC
08001369	5-1-003-022-0000	Kaluakoi Real Estate, LLC
08001367	5-1-003-024-0000	Kaluakoi Real Estate, LLC
08001324	5-1-003-026-0000	Kaluakoi Real Estate, LLC
08001366	5-1-003-027-0000	Kaluakoi Real Estate, LLC
08001303	5-1-003-029-0000	Kaluakoi Real Estate, LLC

Real Property Appraiser Joy Makua (2008 Appeals, cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001318	5-1-002-030-0000	Molokai Properties LTD
08001295	5-1-009-117-0000	Molokai Ranch LTD
08001353	5-1-010-125-0000	Molokai Ranch LTD
08001291	5-1-010-134-0000	Molokai Ranch LTD

Real Property Appraiser Kari Stockwell (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001312	5-1-002-027-0000	Molokai Ranch LTD
08001370	5-1-010-029-0000	Molokai Ranch LTD
08001368	5-1-010-030-0000	Molokai Ranch LTD
08001365	5-1-010-031-0000	Molokai Ranch LTD
08001361	5-1-010-032-0000	Molokai Ranch LTD
08001345	5-1-010-040-0000	Molokai Ranch LTD
08001347	5-1-010-041-0000	Molokai Ranch LTD
08001348	5-1-010-043-0000	Molokai Ranch LTD
08001349	5-1-010-060-0000	Molokai Ranch LTD
08001350	5-1-010-062-0000	Molokai Ranch LTD
08001351	5-1-010-064-0000	Molokai Ranch LTD
08001375	5-1-010-066-0000	Molokai Ranch LTD
08001373	5-1-010-069-0000	Molokai Ranch LTD
08001355	5-1-010-070-0000	Molokai Ranch LTD
08001357	5-1-010-071-0000	Molokai Ranch LTD
08001344	5-1-010-074-0000	Molokai Ranch LTD
08001343	5-1-010-075-0000	Molokai Ranch LTD
08001341	5-1-010-076-0000	Molokai Ranch LTD
08001340	5-1-010-077-0000	Molokai Ranch LTD
08001339	5-1-010-091-0000	Molokai Ranch LTD
08001337	5-1-010-092-0000	Molokai Ranch LTD
08001336	5-1-010-093-0000	Molokai Ranch LTD
08001333	5-1-010-095-0000	Molokai Ranch LTD
08001377	5-1-010-096-0000	Molokai Ranch LTD
08001358	5-1-010-097-0000	Molokai Ranch LTD
08001346	5-1-010-098-0000	Molokai Ranch LTD
08001342	5-1-010-099-0000	Molokai Ranch LTD
08001338	5-1-010-100-0000	Molokai Ranch LTD
08001335	5-1-010-101-0000	Molokai Ranch LTD
08001334	5-1-010-102-0000	Molokai Ranch LTD
08001332	5-1-010-103-0000	Molokai Ranch LTD
08001329	5-1-010-104-0000	Molokai Ranch LTD
08001439	5-1-010-105-0000	Molokai Ranch LTD
08001428	5-1-010-106-0000	Molokai Ranch LTD
08001326	5-1-010-107-0000	Molokai Ranch LTD
08001327	5-1-010-108-0000	Molokai Ranch LTD
08001427	5-1-010-116-0000	Molokai Ranch LTD
08001426	5-1-010-117-0000	Molokai Ranch LTD
08001424	5-1-010-118-0000	Molokai Ranch LTD

08001422	5-1-010-119-0000	Molokai Ranch LTD
08001420	5-1-010-120-0000	Molokai Ranch LTD
08001415	5-1-010-121-0000	Molokai Ranch LTD
08001412	5-1-010-122-0000	Molokai Ranch LTD
08001409	5-1-010-123-0000	Molokai Ranch LTD
08001404	5-1-010-124-0000	Molokai Ranch LTD
08001352	5-1-010-126-0000	Molokai Ranch LTD
08001331	5-1-010-127-0000	Molokai Ranch LTD
08001330	5-1-010-128-0000	Molokai Ranch LTD
08001328	5-1-010-129-0000	Molokai Ranch LTD

III. Reading of letter by Wes Yoshioka to Board of Review in response to the allegations against the Real Property Tax Division and its employees made by Leslie Jon Howard at the June 17, 2010 Board of Review hearing on Molokai.

IV. Status of Appeals
Number of appeals active and pending by land class.

V. Status of Annual Report

VI. Next Hearings:
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

VII. Adjournment