



**REAL PROPERTY TAX
BOARD OF REVIEW**

4th Floor Conference Room
Maui County Building
200 High Street
Wailuku, HI 96793
August 4, 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 (Multiyear Appeals)

CASE NO.	TMK	APPELLANT
07001997	4-3-008-006-0008	Michael/Sharon Sagar (2007)
08000829	4-2-004-002-0000	David P. Ward (2008)
09003603	4-4-008-019-0000	Westin Maui Corp (2009)
09004588	4-4-008-007-0000	Pleasant Travel Service (2009)
09004580	4-4-008-013-0000	Pleasant Travel Service (2009)
09005860	4-4-013-008-0000	HMC Maui, LLC (2009)

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
09004836	2-1-008-060-0008	Doyle Litchfield
09003170	2-1-008-060-0015	Timothy/Joyce Taigen
09006139	2-1-008-060-0059	William IV/Linda Manry
09006138	2-1-008-060-0060	William IV/Linda Manry
09003071	2-1-008-060-0064	William E. Bierer
09003383	2-1-008-060-0085	John/Lynette Thomson
09006207	2-1-008-064-0000	Stephanie N. Johnson
09002795	2-1-008-064-0007	Richard Garretson
09003481	2-1-008-064-0008	Robert Garretson
09002756	2-1-008-064-0028	Carol A. Collier
09003361	2-1-008-064-0031	Mather Family Trust
09002899	2-1-008-064-0058	Guenther Zimmer
09003217	2-1-008-064-0073	William E. Yancey
09002990	2-1-008-065-0009	Maui Kamaole, LLC
09004891	2-1-008-065-0018	Bruce W. Watkins
09006206	2-1-008-065-0052	Barbara E. Messick
09003287	2-1-008-065-0064	James F. Nixon
09002765	2-1-008-065-0065	Duesbury/Mikesell
09003543	2-1-008-065-0081	Janette M. Johannsen
09002723	2-1-008-065-0084	Discovery Incorporated
09002793	2-1-008-065-0088	Petras Family Trust
09002864	2-1-008-065-0093	Harry Lee Coon
09003386	2-1-008-091-0009	SF Real Estate Investment Co.
09003394	2-1-008-091-0035	SF Real Estate Investment Co.
09005616	2-1-008-091-0033	William Topkis
09004461	2-1-008-091-0042	Jeff Morley
09004852	2-1-008-091-0048	James S. Goodfellow
09002992	2-1-008-103-0009	Wailea Resort Building, LLC

Real Property Appraiser Edward Pa'a (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003604	4-5-011-002-0000	Lahaina Cannery Mall, LLC
09003601	4-5-011-004-0000	Lahaina Cannery Mall, LLC
09004488	4-6-002-011-0004	Randolph G. Currier
09002951	4-6-009-006-0000	SMK, Inc.

Real Property Appraiser Scott Wells (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003698	2-4-001-004-0000	Alexander & Baldwin, Inc.
09003693	2-4-001-019-0000	Alexander & Baldwin, Inc.
09003683	2-7-008-042-0000	Alexander & Baldwin, Inc.
09005354	2-7-011-002-0000	Alexander & Baldwin, Inc.
09003660	2-8-004-014-0000	Alexander & Baldwin, Inc.
09003652	2-8-004-034-0000	Alexander & Baldwin, Inc.
09005358	2-8-004-059-0000	Alexander & Baldwin, Inc.

Real Property Appraiser Scott Wells (2009 Appeals cont'd)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09005362	2-8-004-066-0000	Alexander & Baldwin, Inc.
09005366	2-8-008-001-0000	Alexander & Baldwin, Inc.
09004522	2-7-008-023-0000	May Fujiwara
09003360	2-7-008-153-0000	Chelsea Hill
09003715	2-7-012-161-0000	John/Barbara Mesa
09003269	2-7-013-163-0000	Lance Ellinghausen
09003358	2-7-013-170-0000	Albert E. Brum
09003548	2-7-013-178-0000	Crystal Schmitt
09003559	2-7-013-213-0000	J. Daniel Marden
09006121	2-7-017-001-0000	Michael C. Magliato
09002872	2-7-024-008-0000	David L. Fitch
09003570	2-7-030-012-0000	Pamela Miedtke-Wolf
09003540	2-7-030-018-0000	Cynthia M. Bleck
09004988	2-8-001-079-0000	Richard Hoehn
09005781	2-8-004-013-0000	FAEC Holdings
09002936	2-8-002-128-0000	Michael J. Perry
09004476	2-8-002-136-0000	Jacqueline Zambrano
09002985	2-8-002-254-0000	Diane F. Vogelmann
09003329	2-8-004-075-0000	Douglas Ruppenthal
09003473	2-8-004-079-0000	Richard H. Trier, Jr.
09003498	2-8-005-084-0002	Elisa/Jeffrey Plauche
09003196	2-8-006-025-0000	Michael/Joan Conway
09003188	2-8-011-009-0000	H. Warren/Elizabeth Youngquist

Real Property Appraiser Lewis Dela Cruz (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
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 2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001183	3-5-001-067-0000	Kehalani Mauka
09004102	3-5-001-067-0000	Kehalani Mauka
09003695	2-5-005-023-0000	Alexander & Baldwin, Inc.
09003701	2-5-005-054-0000	Alexander & Baldwin, Inc.
09003691	2-5-005-057-0000	Alexander & Baldwin, Inc.
09003688	2-5-014-040-0000	Alexander & Baldwin, Inc.
09003685	2-6-001-001-0000	Alexander & Baldwin, Inc.
09003647	3-7-004-007-0000	Alexander & Baldwin, Inc.
09003645	3-7-004-009-0000	Alexander & Baldwin, Inc.
09003638	3-7-007-010-0000	Alexander & Baldwin, Inc.
09003636	3-7-007-027-0000	Alexander & Baldwin, Inc.
09006147	3-7-008-008-0000	Alexander & Baldwin, Inc.
09003637	3-7-009-006-0000	Alexander & Baldwin, Inc.
09003631	3-7-009-012-0000	Alexander & Baldwin, Inc.
09003630	3-7-009-014-0000	Alexander & Baldwin, Inc.
09003628	3-7-009-015-0000	Alexander & Baldwin, Inc.
09003629	3-7-009-019-0000	Alexander & Baldwin, Inc.
09003627	3-7-009-028-0000	Alexander & Baldwin, Inc.
09003625	3-7-009-010-0000	Alexander & Baldwin, Inc.
09003709	3-8-006-001-0000	Alexander & Baldwin, Inc.
09003622	3-8-006-002-0000	Alexander & Baldwin, Inc.
09003599	3-8-006-004-0000	Alexander & Baldwin, Inc.
09003617	3-8-007-101-0000	Alexander & Baldwin, Inc.
09003681	3-8-007-102-0000	Alexander & Baldwin, Inc.
09003614	3-8-052-006-0000	Alexander & Baldwin, Inc.
09003612	3-8-052-022-0000	Alexander & Baldwin, Inc.
09003609	3-8-065-021-0000	Alexander & Baldwin, Inc.
09003607	3-8-066-048-0000	Alexander & Baldwin, Inc.
09003605	3-8-079-001-0000	Alexander & Baldwin, Inc.
09003602	3-8-079-015-0000	Alexander & Baldwin, Inc.

Real Property Appraiser Kyle Shimizu (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003566	2-3-033-114-0000	Robert Campbell
09003003	2-3-034-053-0000	Jeanette E. Rucci
09004620	2-3-045-063-0001	Michael Eisenburger
09004669	2-3-045-063-0002	Michael Eisenburger
09003168	2-3-048-063-0000	Peter/Patricia Finie
09003324	2-3-055-032-0000	Phillip/Cindy Gagle
09003187	4-3-060-029-0000	Marcia J. Soule
09003512	2-3-061-001-0000	M. Todd/Doris MacFarlane
09002842	2-3-068-009-0000	Heller/Horowitz

- III. Status of Appeals**
Number of appeals active and pending by land class.
- IV. Status of Annual Report**
- V. Next Hearings:**
 - 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**