



**REAL PROPERTY TAX
BOARD OF REVIEW**

4th Floor Conference Room
Maui County Building
200 High Street
Wailuku, HI 96793
September 1, 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 Grant Nakama (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09005153	3-8-052-018-0000	James. J. C. Haynes II
09005162	3-8-066-035-0000	Opala, LLC
09005016	3-8-066-007-0000	Gulsons, LLC
09002955	3-8-078-011-0000	Michael J. Perry
09002987	3-8-078-037-0000	David A. Dawes Trist
09004717	3-8-084-005-0000	Home Depot USA, Inc.
09003594	3-8-084-012-0000	Wal-Mart Stores, Inc.
09003586	3-8-095-018-0000	Old Stable, LLC
09003585	3-8-095-019-0000	Old Stable, LLC
09003584	3-8-095-020-0000	Old Stable, LLC

Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002805	3-8-077-003-0009	Thomas H. Duffy
09004587	3-9-001-056-0002	Richard D. Standard
09003272	3-9-004-143-0011	Andrew/Jean Lynch
09003075	3-9-008-011-0008	Dennis J. Hadick
09002917	3-9-008-011-0052	Donald/Karin Ciucci
09004727	3-9-008-011-0055	Melvin Borins
09003012	3-9-016-001-0011	John H. Du
09004706	3-9-016-002-0049	Duffy Herman
09002720	3-9-017-003-0041	Leif Gunnar Nielsen
09004760	3-9-018-003-0095	Jeffrey/Cherie Thompson
09005757	3-9-020-001-0005	EMCON Services, Inc.
09005804	3-9-020-001-0007	Geoffrey Flavell
09004871	3-9-020-001-0089	Nutt/Bank of Hawaii
09002764	3-9-020-001-0097	Sansocki Revocable Trust
09003084	3-9-020-001-0133	William E. Glenn
09002929	3-9-020-001-0147	David/Lorinda Patterson
09002667	3-9-020-016-0004	Jeffrey Heisel
09002973	3-9-020-016-0065	Edwin/Nancy Duck
09006204	3-9-020-016-0097	John Papazian
09006247	3-9-020-016-0122	Frank Peters
09003109	3-9-020-028-0001	Steven B. Dillaway
09002892	3-9-020-028-0050	Sun-Barr Properties, LTD
09003001	3-9-020-028-0061	Helen Tennison
09002847	3-9-020-028-0063	Alice J. Morris

Real Property Appraiser Kari Stockwell (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004739	4-2-001-024-0011	Khan-Husain Living Trust
09003257	4-2-001-024-0019	Arthur/Lillian Bosse
09003483	4-2-001-024-0056	Kenneth/Sharon Boudreau
09003370	4-2-001-024-0062	Kenneth/Sharon Boudreau
09003373	4-2-001-024-0064	Kenneth/Sharon Boudreau
09004806	4-2-001-024-0061	William B. Austin
09003389	4-2-001-024-0093	Dean/Cindi Rottermond
09002807	4-2-001-024-0097	Alfano, Jr. Family Trust
09003011	4-2-001-024-0102	Harold Islitzer
09003100	4-2-001-028-0001	Straub Family Trust
09002964	4-2-001-028-0024	Gloria Littman
09003243	4-2-001-028-0081	Richard B. Lemmerman
09003203	4-2-001-028-0082	Lehman/Monahan
09004470	4-2-001-028-0086	Jayne McCann
09003616	4-2-001-028-0129	Gary Skardina
09003176	4-2-001-028-0165	William/Eileen Marr

Real Property Appraiser Edward Pa'a (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003474	4-2-002-001-0000	Napili Kai, Ltd.
09003465	4-2-002-004-0001	Napili Kai, Ltd.
09003464	4-2-002-004-0002	Napili Kai, Ltd.
09003460	4-2-002-004-0003	Napili Kai, Ltd.
09003430	4-2-002-004-0004	Napili Kai, Ltd.
09003429	4-2-002-004-0005	Napili Kai, Ltd.
09003428	4-2-002-004-0006	Napili Kai, Ltd.
09003402	4-2-002-004-0007	Steven/Yvonne Stoner
09003426	4-2-002-004-0008	Napili Kai, Ltd.
09003403	4-2-002-004-0009	Mether Hawaii Properties, Inc.
09003433	4-2-002-004-0010	Oro Construction Co.
09003425	4-2-002-004-0011	Napili Kai, Ltd.
09003479	4-2-002-004-0012	Napili Kai, Ltd.
09003462	4-2-002-004-0013	Napili Kai, Ltd.
09003434	4-2-002-004-0014	Napili Kai, Ltd.
09003424	4-2-002-004-0017	Napili Kai, Ltd.
09003436	4-2-002-004-0019	H A Holdings Ltd.
09003409	4-2-002-004-0022	Napili Kai, Ltd.
09003411	4-2-002-004-0023	Napili Kai, Ltd.
09003413	4-2-002-004-0024	Napili Kai, Ltd.
09003422	4-2-002-004-0025	Napili Kai, Ltd.
09003423	4-2-002-004-0026	Napili Kai, Ltd.
09003438	4-2-002-004-0027	H A Holdings Ltd.
09003444	4-2-002-004-0029	Terwiske Family Trust
09003421	4-2-002-004-0030	Napili Kai, Ltd.
09003427	4-2-002-004-0031	Oro Construction Co.
09003432	4-2-002-004-0032	Martin Family Trust
09003440	4-2-002-004-0033	Joseph/Rosemary Fox
09003442	4-2-002-004-0034	David/Verna Roberts
09003419	4-2-002-004-0035	Napili Kai, Ltd.
09003418	4-2-002-004-0036	Napili Kai, Ltd.

Real Property Appraiser Kyle Shimizu (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003446	4-2-002-005-0001	Donald/Barbara Pospisil
09003448	4-2-002-005-0002	Leon/Joyce Lunt
09003393	4-2-002-005-0003	Carolyn/Edward Shaw
09003454	4-2-002-005-0004	Arthur/Lillian Mori
09003456	4-2-002-005-0006	Jean E. Challenger
09003452	4-2-002-005-0007	Safeco Trust Company
09003450	4-2-002-005-0008	Chris/Toni MacAskill
09003449	4-2-002-005-0009	Gregovich/Jouravel
09003447	4-2-002-005-0010	Hollett/Fiala
09003549	4-2-002-005-0011	Napili Kai, Ltd.
09003443	4-2-002-005-0012	Clay/Cheryl Johnson
09003441	4-2-002-005-0013	Stephanie T Mendel Trust

Real Property Appraiser Kyle Shimizu (2009 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003417	4-2-002-005-0014	Napili Kai, Ltd.
09003439	4-2-002-005-0015	Elliot Family Trust
09003415	4-2-002-005-0016	Napili Kai, Ltd.
09003437	4-2-002-005-0020	Betts Family Trust
09003435	4-2-002-007-0001	Boyd/Xiomara Jeffrey
09003414	4-2-002-007-0002	Napili Kai, Ltd.
09003431	4-2-002-007-0003	Patricia/Sheldon Milligan
09003412	4-2-002-007-0004	Napili Kai, Ltd.
09003410	4-2-002-007-0007	Napili Kai, Ltd.
09003416	4-2-002-007-0008	Hoyt/Hoyt-Bray/Bray
09003406	4-2-002-007-0010	Napili Kai, Ltd.
09003408	4-2-002-007-0012	Paul/Rita Engler
09003407	4-2-002-007-0013	Ulrich Family Trust
09003405	4-2-002-007-0018	G. Glair Bradshaw Family Trust
09003401	4-2-002-007-0020	M E Reinhold Family Partnership

Real Property Appraiser Scott Wells (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002936	2-8-002-128-0000	Michael J. Perry
09003404	4-2-002-015-0000	Napili Kai, Ltd.
09003295	4-2-003-018-0000	James/Lynn Foster
09006143	4-2-003-036-0000	A. Diane Williams
09005743	4-2-003-038-0000	Anita T. Froe
09002779	4-2-003-051-0000	Douglas Ross
09003091	4-2-003-082-0000	Thomas S. Laird
09004979	4-2-003-084-0000	Imran/Dorothy Zubair
08001132	4-2-004-001-0000	Kapalua Ventures, LLC (2008)
09006182	4-2-004-001-0000	Maui Kauhale, LLC (2009)
09003349	4-2-005-010-0000	Peter F. Geraci
09003297	4-2-006-011-0000	Peter F. Geraci
09003528	4-2-005-013-0000	Arthur/Lilian Bosse
09004980	4-2-005-033-0000	Richard C. Williams
09006189	4-2-005-056-0000	T.H.E. Real Estate, LLC
09003226	4-2-005-058-0000	Michael/Michel Schlup
09003218	4-2-006-001-0026	Barton Y. Shigemura
09003294	4-2-006-001-0029	BKWC Trust
09003538	4-2-006-001-0034	George T. Blankenheim

Real Property Appraiser Wes Yoshioka (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003524	4-2-004-025-0000	Maui Land and Pineapple Co., Inc.
09004094	4-2-004-043-0000	Maui Land and Pineapple Co., Inc.
09003256	4-2-006-011-0000	Maui Land and Pineapple Co., Inc.
09003500	4-2-009-026-0000	Maui Land and Pineapple Co., Inc.
09005596	4-2-009-002-0000	Honolua Ridge 1 RE LLC
09003375	4-2-009-005-0000	Honolua Ridge 1 RE LLC

Real Property Appraiser Wes Yoshioka (2009 Appeals cont'd)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09005604	4-2-009-015-0000	Honolua Ridge 1 RE LLC
09005583	4-2-009-016-0000	Honolua Ridge 1 RE LLC
08000957	4-2-004-046-0000	Kapalua Ventures LLC (2008)
09006181	4-2-004-046-0000	Maui Kauhale, LLC (2009)

III. Status of Appeals

Number of appeals active and pending by land class.

IV. Status of Annual Report

V. Next Hearings:

September 15, 2010

October 6, 2010

October 20, 2010

November 3, 2010

November 17, 2010

December 1, 2010

December 15, 2010

January 5, 2011

January 19, 2011

February 2, 2011

February 16, 2011

March 2, 2011

March 16, 2011

VII. Adjournment