



**REAL PROPERTY TAX
BOARD OF REVIEW**

County of Maui Service Center,
at the Maui Mall
70 E. Kaahumanu Ave., Suite A-18
Kahului, HI 96732
September 15, 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 Joy Makua (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002676	2-1-005-117-0000	Pine State, LTD
09003481	2-1-008-064-0008	Robert A. Garretson
09005616	2-1-008-091-0033	William Topkis
09004123	3-8-013-010-0021	Rhonda J. Lord
09004835	3-8-013-018-0002	Leslie MacKenzie Smith
09002769	3-8-013-018-0005	James/Lynda Duignan
09003206	3-8-013-018-0008	Richard M. Simkins
09003534	3-8-013-018-0044	Frank/Sandra Hook
09002802	3-8-013-018-0050	Katherine L. Anglin

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

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002865	3-8-013-022-0018	Peter Arden Parsons
09003198	3-8-013-022-0019	John M. Bawden
09003595	3-8-014-001-0006	Brewer Trust 1984
09005829	3-8-014-022-0022	Edward J. Roche
09006188	3-8-014-004-0015	John Urbanowski
09004758	3-8-014-004-0018	Paul/Kelly Williamson
09002961	3-8-014-004-0022	Robert H. Funk
09003532	3-8-014-004-0023	Susan C. Liscombe
09003177	3-8-014-004-0037	Donald L. Huntress
09006153	3-8-014-004-0038	Matthew Lieberman
09003134	3-8-014-004-0042	Gary/Evelyn Stewart
09003511	3-8-014-004-0049	Bruce Covington
09003530	3-8-014-004-0055	Barbara E. Pickett
09003230	3-8-014-004-0059	Elizabeth Lie
09004137	3-8-014-004-0062	Tim Hailey
09002896	3-8-014-004-0064	G&G Ventures, LLC
09002894	3-8-014-004-0066	Betty Gunderson
09003494	3-8-014-004-0074	Donald/Linda Betz
09005002	3-8-014-015-0011	Randolph M. Antonio
09002804	3-8-014-026-0017	Thomas H. Duffy
09002761	3-9-005-038-0011	Lila J. Bynum
09002762	3-9-008-038-0012	Lila J. Bynum
09006527	3-9-008-003-0011	364661 Alberta LTD
09006003	3-9-008-003-0012	William Charles Elliott
09002806	3-9-008-003-0027	Philip Grant
09002976	3-9-008-009-0001	Leilani Kai Resort
09002978	3-9-008-009-0002	Leilani Kai Resort
09002981	3-9-008-009-0003	Leilani Kai Resort
09002983	3-9-008-009-0004	Leilani Kai Resort
09002975	3-9-008-009-0005	Leilani Kai Resort
09002977	3-9-008-009-0006	Leilani Kai Resort
09002979	3-9-008-009-0007	Leilani Kai Resort
09002980	3-9-008-009-0008	Leilani Kai Resort
09002982	3-9-008-009-0009	Leilani Kai Resort
09003290	3-9-020-032-0000	Victory Development Nani Loa LLC

Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003009	3-9-051-029-0000	PJKCM, LLC
09003240	3-9-058-049-0000	Idoine Family Trust
09004002	3-8-060-039-0000	KAK II LLC
09004008	3-8-060-040-0000	KAK II LLC
09004012	3-8-060-041-0000	KAK II LLC
09004018	3-8-060-079-0000	KAK II LLC
09004023	3-8-060-080-0000	KAK II LLC
09004027	3-8-060-081-0000	KAK II LLC

Real Property Appraiser Sandra Kuniyoshi (2009 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004033	3-8-060-082-0000	KAK II LLC
09004039	3-8-060-083-0000	KAK II LLC
09004044	3-8-060-085-0000	KAK II LLC
09004048	3-8-060-086-0000	KAK II LLC
09004052	3-8-060-087-0000	KAK II LLC
09002953	3-9-007-047-0000	Rouselle/McGee

Real Property Appraiser Kyle Shimizu (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003684	4-3-002-024-0005	Margy D. Berry
09005028	4-3-002-024-0009	John S. Knox
09002918	4-3-002-024-0010	Victor A. Levi
09002880	4-3-002-024-0014	Dennis E. Frazier
09003395	4-3-002-026-0000	Napili Kai LTD
09003397	4-3-002-027-0000	Napili Kai LTD
09003399	4-3-002-028-0000	Napili Kai LTD
09003400	4-3-002-029-0000	Napili Kai LTD
09002901	4-3-002-043-0002	Blancaflor Rev. Family Trust
09006148	4-3-002-043-0035	William/Ronda Eddleman
09002910	4-3-002-052-0011	Edward Ray Barnett
09003105	4-3-002-052-0012	Harold A. Stadstad
09002995	4-3-002-052-0029	Richard L. Miller
09003925	4-3-003-015-0038	Peter N. Yushmanov
09002738	4-3-003-132-0000	Lahaina Land Investors, LLC
09002677	4-3-005-008-0056	Stan Dunn
09002914	4-3-005-008-0062	Richard A. Rivoir
10008872	2-2-010-054-0000	Tammy Rundus (2010 Appeal)

Real Property Appraiser Scott Wells (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002871	4-3-005-020-0003	Morgan Family Trust
09006163	4-3-005-020-0005	Suzanne F. Adair
09004982	4-3-005-020-0006	2B1 Kahana Outrigger LLC
09005621	4-3-005-031-0003	3A2 Kahana Outrigger LLC
09003166	4-3-005-020-0007	Randy Boomhour
09003087	4-3-005-020-0008	Terry, John, Tim Moriarty
09002770	4-3-005-021-0004	Douglas P. Sorsdahl
09004155	4-3-005-029-0034	OK Corral – Hawaii LLC
09004476	2-8-002-136-0000	Jacqueline Zambrano
09003196	2-8-006-025-0000	Michael/Joan Conway

Real Property Appraiser Josh Po'ouahi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003236	4-3-006-011-0001	Castlelyons, LLC
09003229	4-3-006-011-0002	William E. Kugler
09003253	4-3-006-011-0003	Mary Zoe Kugler

Real Property Appraiser Josh Po'ouahi (2009 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003194	4-3-006-011-0007	John/Leslie Turzer
09003350	4-3-006-011-0008	Thomas-Stein Family Trust
09003351	4-3-006-011-0009	Thomas-Stein Family Trust
09003138	4-3-006-012-0003	Gaylene/Frederick McCartney
09003137	4-3-006-012-0008	Gaylene/Frederick McCartney
09002746	4-3-006-012-0009	Curtis Swinehart TRS
09006225	4-3-006-012-0028	Gary N. Schindler
09002745	4-3-006-013-0012	Palmer/Glasser
09006493	4-3-006-013-0015	William H. Dettwyler
09004495	4-3-006-013-0016	John Weinell
09002888	4-3-006-013-0017	Ona M. Childs
09003686	4-3-006-013-0019	Paul Eugene Gouge
09002750	4-3-006-013-0035	Deborah S. Patton
09002682	4-3-006-013-0050	Michael K. Kilpatrick
09004984	4-3-006-013-0053	Beth/Richard Mancuso

Real Property Appraiser Kari Stockwell (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09006149	4-3-006-041-0019	James P. Niekirk
09002817	4-3-006-041-0043	Jack/Linda Mannschreck
09005043	4-3-006-041-0044	George A. Lomnyckj
09003212	4-3-006-044-0010	Tricia Lee Schilling
09002742	4-3-006-044-0014	Palmer/Glasser
09002733	4-3-006-044-0028	Palmer/Glasser
09005371	4-3-006-044-0015	Gordon Hayes
09004995	4-3-006-044-0021	Foley Family Trust
09004856	4-3-006-044-0032	Foley Family Trust
09002699	4-3-006-044-0025	David/Sharon Morales
09003280	4-3-006-044-0050	Robert W. Goddard, Jr.
09002672	4-3-006-044-0060	Brian/Stacey Kott

Real Property Appraiser Edward Pa'a (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002782	4-6-003-012-0000	Jack C. Wilder
09002665	4-6-009-008-0000	Christopher K. Crabb
09002758	4-6-011-008-0013	Delbert Smart
09003078	4-6-028-025-0000	Richard D. Lewis Family Trust
09003074	4-6-029-055-0000	Richard D. Lewis Family Trust
09004941	4-6-031-003-0000	Janet/Christine Spreiter
09003679	4-6-032-040-0000	Michael J. Gronemeyer
09003677	4-6-032-043-0000	Michael J. Gronemeyer
09006108	4-7-003-008-0000	DLS Living Trust
09006133	4-7-003-009-0000	DLS Living Trust
09006129	4-7-011-018-0002	DLS Living Trust
09003541	4-7-011-005-0002	Gregory Michael Owens
09002776	4-7-011-006-0000	O. Craig Johnson

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

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003344	4-8-003-101-0000	Olowalu Elua Associates, LLC
09003343	4-8-003-102-0000	Olowalu Elua Associates, LLC
09003342	4-8-003-103-0000	Olowalu Elua Associates, LLC
09003341	4-8-003-105-0000	Olowalu Elua Associates, LLC
09003340	4-8-003-106-0000	Olowalu Elua Associates, LLC
09003338	4-8-003-115-0000	Olowalu Elua Associates, LLC

Real Property Appraiser Wes Yoshioka (2008 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001222	4-4-006-009-0000	Royal Kaanapali Holdings
08001223	4-4-006-010-0000	Royal Kaanapali Holdings
08001234	4-4-006-013-0000	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
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)
08001229	4-4-013-003-0000	Royal Kaanapali Holdings

Real Property Appraiser Wes Yoshioka (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09006172	4-4-006-009-0000	Royal Kaanapali Holdings
09006173	4-4-006-010-0000	Royal Kaanapali Holdings
09006858	4-4-006-013-0000	Royal Kaanapali Holdings
00906174	4-4-006-014-0000	Royal Kaanapali Holdings
09006175	4-4-006-028-0000	Royal Kaanapali Holdings
09006176	4-4-006-071-0000	Royal Kaanapali Holdings
09006177	4-4-008-009-0000	Royal Kaanapali Holdings
09006178	4-4-008-010-0000	Royal Kaanapali Holdings
00906169	4-4-008-018-0000	Royal Kaanapali Holdings (Conservation)
09006168	4-4-008-018-0000	Royal Kaanapali Holdings (Hotel/Resort)
09006179	4-4-013-003-0000	Royal Kaanapali Holdings

III. Status of Appeals

Number of appeals active and pending by land class.

IV. Status of Annual Report

- V. Next Hearings:**
 - 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**