



**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  
October 20, 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)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09005153	3-8-052-018-0000	James. J. C. Haynes II
09005016	3-8-066-007-0000	Gulsons, LLC
09005162	3-8-066-035-0000	Opala, LLC
09002955	3-8-078-011-0000	Michael J. Perry
09004717	3-8-084-005-0000	Home Depot USA, Inc.
09003594	3-8-084-012-0000	Wal-Mart Stores, Inc.

**Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09002805	3-8-077-003-0009	Thomas H. Duffy
09003272	3-9-004-143-0011	Andrew/Jean Lynch
09003012	3-9-016-001-0011	John H. Du
09004706	3-9-016-002-0049	Duffy Herman
09005757	3-9-020-001-0005	EMCON Services, Inc.
09006247	3-9-020-016-0122	Frank Peters
09002847	3-9-020-028-0063	Alice J. Morris

**Real Property Appraiser Kari Stockwell (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003243	4-2-001-028-0081	Richard B. Lemmerman
09004470	4-2-001-028-0086	Jayne McCann

**Real Property Appraiser Kyle Shimizu (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
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.
09003417	4-2-002-005-0014	Napili Kai, Ltd.
09003415	4-2-002-005-0016	Napili Kai, Ltd.
09003414	4-2-002-007-0002	Napili Kai, Ltd.
09003412	4-2-002-007-0004	Napili Kai, Ltd.
09003410	4-2-002-007-0007	Napili Kai, Ltd.
09003406	4-2-002-007-0010	Napili Kai, Ltd.
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.
09003443	4-2-002-005-0012	Clay/Cheryl Johnson
09003441	4-2-002-005-0013	Stephanie T Mendel Trust
09003439	4-2-002-005-0015	Elliot Family Trust
09003437	4-2-002-005-0020	Betts Family Trust
09003435	4-2-002-007-0001	Boyd/Xiomara Jeffrey
09003431	4-2-002-007-0003	Patricia/Sheldon Milligan
09003416	4-2-002-007-0008	Hoyt/Hoyt-Bray/Bray
09003408	4-2-002-007-0012	Paul/Rita Engler

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
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
09004164	4-3-010-009-0039	Walter G. Jennings

**Real Property Appraiser Lewis Dela Cruz (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09000689	4-3-008-001-0007	Donald/Carrie Barnett
09002687	4-3-008-001-0023	Donald/Carrie Barnett

**Real Property Appraiser Scott Wells (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09002936	2-8-002-128-0000	Michael J. Perry
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
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)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003524	4-2-004-025-0000	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
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)

**Real Property Appraiser Wes Yoshioka (2010 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
1008479	4-2-004-015-0000	Ritz-Carlton
1007732	4-2-004-021-0001	Ritz-Carlton
1007742	4-2-004-021-0002	Ritz-Carlton
1007751	4-2-004-021-0004	Ritz-Carlton
1007765	4-2-004-021-0007	Ritz-Carlton
1007789	4-2-004-021-0009	Ritz-Carlton
1007796	4-2-004-021-0010	Ritz-Carlton
1007893	4-2-004-021-0013	Ritz-Carlton
1007901	4-2-004-021-0014	Ritz-Carlton
1007912	4-2-004-021-0015	Ritz-Carlton
1007920	4-2-004-021-0016	Ritz-Carlton
1007931	4-2-004-021-0018	Ritz-Carlton
1007937	4-2-004-021-0019	Ritz-Carlton
1007941	4-2-004-021-0020	Ritz-Carlton
1007947	4-2-004-021-0021	Ritz-Carlton
1007356	4-2-004-021-0022	Ritz-Carlton
1007956	4-2-004-021-0023	Ritz-Carlton
1007962	4-2-004-021-0024	Ritz-Carlton
1007969	4-2-004-021-0026	Ritz-Carlton
1007987	4-2-004-021-0027	Ritz-Carlton
1007993	4-2-004-021-0029	Ritz-Carlton
1007995	4-2-004-021-0030	Ritz-Carlton
1008000	4-2-004-021-0031	Ritz-Carlton
1008004	4-2-004-021-0032	Ritz-Carlton
1008020	4-2-004-021-0035	Ritz-Carlton
1008023	4-2-004-021-0036	Ritz-Carlton
1008025	4-2-004-021-0037	Ritz-Carlton
1008027	4-2-004-021-0038	Ritz-Carlton
1008031	4-2-004-021-0039	Ritz-Carlton
1008034	4-2-004-021-0040	Ritz-Carlton
1008036	4-2-004-021-0041	Ritz-Carlton
1008039	4-2-004-021-0042	Ritz-Carlton
1008043	4-2-004-021-0044	Ritz-Carlton
1008048	4-2-004-021-0045	Ritz-Carlton
1008054	4-2-004-021-0047	Ritz-Carlton
1008058	4-2-004-021-0048	Ritz-Carlton
1008061	4-2-004-021-0049	Ritz-Carlton
1008065	4-2-004-021-0050	Ritz-Carlton
1008070	4-2-004-021-0051	Ritz-Carlton
1008071	4-2-004-021-0052	Ritz-Carlton
1008143	4-2-004-021-0054	Ritz-Carlton
1008157	4-2-004-021-0055	Ritz-Carlton
1008163	4-2-004-021-0056	Ritz-Carlton
1008172	4-2-004-021-0058	Ritz-Carlton
1008180	4-2-004-021-0059	Ritz-Carlton
1008188	4-2-004-021-0060	Ritz-Carlton

**Real Property Appraiser Wes Yoshioka (2010 Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
1008195	4-2-004-021-0065	Ritz-Carlton
1008201	4-2-004-021-0066	Ritz-Carlton
1008207	4-2-004-021-0067	Ritz-Carlton
1008212	4-2-004-021-0068	Ritz-Carlton
1008482	4-2-004-021-0070	Ritz-Carlton
1008487	4-2-004-021-0073	Ritz-Carlton
1008491	4-2-004-021-0074	Ritz-Carlton
1008498	4-2-004-021-0076	Ritz-Carlton
1008503	4-2-004-021-0077	Ritz-Carlton
1008514	4-2-004-021-0080	Ritz-Carlton
1008579	4-2-004-021-0082	Ritz-Carlton
1008542	4-2-004-021-0083	Ritz-Carlton
1008553	4-2-004-021-0084	Ritz-Carlton
1008605	4-2-004-021-0085	Ritz-Carlton
1008617	4-2-004-021-0086	Ritz-Carlton
1008629	4-2-004-021-0087	Ritz-Carlton
1008647	4-2-004-021-0090	Ritz-Carlton
1008654	4-2-004-021-0091	Ritz-Carlton
1008663	4-2-004-021-0092	Ritz-Carlton
1008669	4-2-004-021-0093	Ritz-Carlton
1008675	4-2-004-021-0094	Ritz-Carlton
1008855	4-2-004-021-0097	Ritz-Carlton
1008860	4-2-004-021-0098	Ritz-Carlton
1008862	4-2-004-021-0103	Ritz-Carlton
1008865	4-2-004-021-0104	Ritz-Carlton
1008867	4-2-004-021-0105	Ritz-Carlton
1008870	4-2-004-021-0106	Ritz-Carlton
1008871	4-2-004-021-0107	Ritz-Carlton
1007723	4-2-004-021-0108	Ritz-Carlton
1007740	4-2-004-021-0109	Ritz-Carlton
1007745	4-2-004-021-0110	Ritz-Carlton
1007754	4-2-004-021-0111	Ritz-Carlton
1007758	4-2-004-021-0112	Ritz-Carlton
1007761	4-2-004-021-0113	Ritz-Carlton
1007762	4-2-004-021-0114	Ritz-Carlton
1007778	4-2-004-021-0115	Ritz-Carlton
1007782	4-2-004-021-0116	Ritz-Carlton
1007786	4-2-004-021-0117	Ritz-Carlton
1007794	4-2-004-021-0118	Ritz-Carlton
1007798	4-2-004-021-0119	Ritz-Carlton
1007803	4-2-004-021-0120	Ritz-Carlton
1007807	4-2-004-021-0121	Ritz-Carlton
1007811	4-2-004-021-0122	Ritz-Carlton
1007818	4-2-004-021-0123	Ritz-Carlton
1007861	4-2-004-021-0124	Ritz-Carlton
1007870	4-2-004-021-0125	Ritz-Carlton

**Real Property Appraiser Wes Yoshioka (2010 Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
1007881	4-2-004-021-0126	Ritz-Carlton
1007894	4-2-004-021-0127	Ritz-Carlton
1007910	4-2-004-021-0128	Ritz-Carlton
1007919	4-2-004-021-0129	Ritz-Carlton
1007928	4-2-004-021-0130	Ritz-Carlton
1007935	4-2-004-021-0131	Ritz-Carlton
1007942	4-2-004-021-0132	Ritz-Carlton
1007945	4-2-004-021-0133	Ritz-Carlton
1007951	4-2-004-021-0134	Ritz-Carlton
1007958	4-2-004-021-0135	Ritz-Carlton

**III. Status of Appeals**

Number of appeals active and pending by land class.

**IV. Status of Annual Report**

Review of Annual Report Draft

**V. Next Hearings:**

**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**