



**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
November 3, 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
09004123	3-8-013-010-0021	Rhonda J. Lord
09004835	3-8-013-018-0002	Leslie MacKenzie Smith
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
09003595	3-8-014-001-0006	Brewer Trust 1984
09005829	3-8-014-022-0022	Edward J. Roche

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

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
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
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
09002804	3-8-014-026-0017	Thomas H. Duffy
09002762	3-9-008-038-0012	Lila J. Bynum
09006003	3-9-008-003-0012	William Charles Elliott
09002806	3-9-008-003-0027	Philip Grant

Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
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
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>
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
09002738	4-3-003-132-0000	Lahaina Land Investors, LLC
09002677	4-3-005-008-0056	Stan Dunn

Real Property Appraiser Lewis Dela Cruz (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

Real Property Appraiser Scott Wells (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004476	2-8-002-136-0000	Jacqueline Zambrano

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
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
09006493	4-3-006-013-0015	William H. Dettwyler

Real Property Appraiser Wes Yoshioka (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09006149	4-3-006-041-0019	James P. Nieu Kirk
09003212	4-3-006-044-0010	Tricia Lee Schilling
09005371	4-3-006-044-0015	Gordon Hayes
09003280	4-3-006-044-0050	Robert W. Goddard, Jr.

Real Property Appraiser Edward Pa'a (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
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

Real Property Appraiser Grant Nakama (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
10007477	3-7-005-003-0001	A&B Kane, LLC
10007481	3-7-005-003-0002	A&B Kane, LLC
10007578	3-7-005-003-0003	A&B Kane, LLC
10007582	3-7-005-003-0004	A&B Kane, LLC
10007584	3-7-005-003-0005	A&B Kane, LLC
10007587	3-7-005-003-0006	A&B Kane, LLC
10007588	3-7-005-003-0007	A&B Kane, LLC
10007590	3-7-005-003-0008	A&B Kane, LLC
10007591	3-7-005-003-0009	A&B Kane, LLC
10007594	3-7-005-003-0010	A&B Kane, LLC
10007621	3-7-005-003-0011	A&B Kane, LLC
10007625	3-7-005-003-0012	A&B Kane, LLC
10007629	3-7-005-003-0013	A&B Kane, LLC
10007634	3-7-005-003-0014	A&B Kane, LLC
10007636	3-7-005-003-0015	A&B Kane, LLC
10007637	3-7-005-003-0016	A&B Kane, LLC
10007638	3-7-005-003-0017	A&B Kane, LLC
10007640	3-7-005-003-0018	A&B Kane, LLC
10007642	3-7-005-003-0019	A&B Kane, LLC
10007643	3-7-005-003-0020	A&B Kane, LLC
10007645	3-7-005-003-0021	A&B Kane, LLC
10007648	3-7-005-003-0022	A&B Kane, LLC
10007650	3-7-005-003-0023	A&B Kane, LLC
10007653	3-7-005-003-0024	A&B Kane, LLC
10007655	3-7-005-003-0025	A&B Kane, LLC
10007658	3-7-005-003-0026	A&B Kane, LLC
10007660	3-7-005-003-0027	A&B Kane, LLC
10007661	3-7-005-003-0028	A&B Kane, LLC
10007662	3-7-005-003-0029	A&B Kane, LLC
10007687	3-7-005-003-0030	A&B Kane, LLC
10007691	3-7-005-003-0031	A&B Kane, LLC
10007694	3-7-005-003-0032	A&B Kane, LLC
10007944	3-7-005-003-0033	A&B Kane, LLC
10007960	3-7-005-003-0034	A&B Kane, LLC
10007965	3-7-005-003-0035	A&B Kane, LLC
10007968	3-7-005-003-0036	A&B Kane, LLC
10007973	3-7-005-003-0037	A&B Kane, LLC
10007980	3-7-005-003-0038	A&B Kane, LLC
10007983	3-7-005-003-0039	A&B Kane, LLC
10007986	3-7-005-003-0040	A&B Kane, LLC
10007997	3-7-005-003-0041	A&B Kane, LLC
10008003	3-7-005-003-0042	A&B Kane, LLC
10008009	3-7-005-003-0043	A&B Kane, LLC

Real Property Appraiser Grant Nakama (2009 Appeals cont'd)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
10008014	3-7-005-003-0044	A&B Kane, LLC
10008018	3-7-005-003-0045	A&B Kane, LLC
10008021	3-7-005-003-0046	A&B Kane, LLC
10008045	3-7-005-003-0047	A&B Kane, LLC
10008051	3-7-005-003-0048	A&B Kane, LLC
10008055	3-7-005-003-0049	A&B Kane, LLC
10008062	3-7-005-003-0050	A&B Kane, LLC
10008066	3-7-005-003-0051	A&B Kane, LLC
10008069	3-7-005-003-0052	A&B Kane, LLC
10008083	3-7-005-003-0053	A&B Kane, LLC
10008106	3-7-005-003-0054	A&B Kane, LLC
10008110	3-7-005-003-0055	A&B Kane, LLC
10008115	3-7-005-003-0056	A&B Kane, LLC
10008119	3-7-005-003-0057	A&B Kane, LLC
10008122	3-7-005-003-0058	A&B Kane, LLC
10008126	3-7-005-003-0059	A&B Kane, LLC
10008129	3-7-005-003-0060	A&B Kane, LLC
10008147	3-7-005-003-0061	A&B Kane, LLC
10008176	3-7-005-003-0062	A&B Kane, LLC
10008182	3-7-005-003-0063	A&B Kane, LLC
10008190	3-7-005-003-0064	A&B Kane, LLC
10008192	3-7-005-003-0065	A&B Kane, LLC
10008522	3-7-005-003-0066	A&B Kane, LLC
10008529	3-7-005-003-0067	A&B Kane, LLC
10008535	3-7-005-003-0068	A&B Kane, LLC
10008552	3-7-005-003-0069	A&B Kane, LLC
10008632	3-7-005-003-0070	A&B Kane, LLC
10008651	3-7-005-003-0071	A&B Kane, LLC
10008677	3-7-005-003-0072	A&B Kane, LLC
10008695	3-7-005-003-0073	A&B Kane, LLC
10008716	3-7-005-003-0074	A&B Kane, LLC
10008721	3-7-005-003-0075	A&B Kane, LLC
10008731	3-7-005-003-0076	A&B Kane, LLC
10008766	3-7-005-003-0077	A&B Kane, LLC
10008770	3-7-005-003-0078	A&B Kane, LLC
10008773	3-7-005-003-0079	A&B Kane, LLC
10008774	3-7-005-003-0080	A&B Kane, LLC
10008990	3-7-005-003-0081	A&B Kane, LLC
10009140	3-7-005-003-0082	A&B Kane, LLC
10009195	3-7-005-003-0083	A&B Kane, LLC
10009204	3-7-005-003-0084	A&B Kane, LLC
10009210	3-7-005-003-0085	A&B Kane, LLC
10009215	3-7-005-003-0086	A&B Kane, LLC

Real Property Appraiser Grant Nakama (2009 Appeals cont'd)

CASE NO.	TMK	APPELLANT
10009222	3-7-005-003-0087	A&B Kane, LLC
10009236	3-7-005-003-0088	A&B Kane, LLC
10009241	3-7-005-003-0089	A&B Kane, LLC
10009259	3-7-005-003-0090	A&B Kane, LLC
10009260	3-7-005-003-0091	A&B Kane, LLC
10009264	3-7-005-003-0092	A&B Kane, LLC
10009291	3-7-005-003-0093	A&B Kane, LLC
10009293	3-7-005-003-0094	A&B Kane, LLC
10009294	3-7-005-003-0095	A&B Kane, LLC
10009295	3-7-005-003-0096	A&B Kane, LLC
10009297	3-7-005-003-0097	A&B Kane, LLC
10009319	3-7-005-003-0098	A&B Kane, LLC
10009320	3-7-005-003-0099	A&B Kane, LLC
10009322	3-7-005-003-0100	A&B Kane, LLC
10009325	3-7-005-003-0101	A&B Kane, LLC
10009326	3-7-005-003-0102	A&B Kane, LLC
10009328	3-7-005-003-0103	A&B Kane, LLC
10009329	3-7-005-003-0104	A&B Kane, LLC
10009337	3-7-005-003-0105	A&B Kane, LLC
10009338	3-7-005-003-0106	A&B Kane, LLC
10009339	3-7-005-003-0107	A&B Kane, LLC

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 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