



**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
December 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 Wes Yoshioka (2008 - 2010 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002746	4-3-006-012-0009	Curtis Swinehart
08001222	4-4-006-009-0000	Royal Kaanapali Holdings, LLC
08001223	4-4-006-010-0000	Royal Kaanapali Holdings, LLC
08001234	4-4-006-013-0000	Honoapiilani Holdings, LLC
08001224	4-4-006-014-0000	Royal Kaanapali Holdings, LLC
08001225	4-4-006-028-0000	Royal Kaanapali Holdings, LLC
08001226	4-4-006-071-0000	Royal Kaanapali Holdings, LLC
08001227	4-4-008-009-0000	Royal Kaanapali Holdings, LLC
08001228	4-4-008-010-0000	Royal Kaanapali Holdings, LLC

Real Property Appraiser Wes Yoshioka (2008 - 2010 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08001232	4-4-008-018-0000	Royal Kaanapali Holdings, LLC (H/R)
08001230	4-4-008-018-0000	Royal Kaanapali Holdings, LLC (Cons)
08001229	4-4-013-003-0000	Royal Kaanapali Holdings, LLC
09006172	4-4-006-009-0000	Royal Kaanapali Holdings, LLC
09006173	4-4-006-010-0000	Royal Kaanapali Holdings, LLC
09006858	4-4-006-013-0000	Honoapiilani Holdings, LLC
09006174	4-4-006-014-0000	Royal Kaanapali Holdings, LLC
09006175	4-4-006-028-0000	Royal Kaanapali Holdings, LLC
09006176	4-4-006-071-0000	Royal Kaanapali Holdings, LLC
09006177	4-4-008-009-0000	Royal Kaanapali Holdings, LLC
09006178	4-4-008-010-0000	Royal Kaanapali Holdings, LLC
09006168	4-4-008-018-0000	Royal Kaanapali Holdings, LLC (H/R)
08006167	4-4-008-018-0000	Royal Kaanapali Holdings, LLC (Cons)
09006169	4-4-013-003-0000	Royal Kaanapali Holdings, LLC
10008056	4-4-006-009-0000	Royal Kaanapali Holdings, LLC
10008067	4-4-006-010-0000	Royal Kaanapali Holdings, LLC
10008072	4-4-006-013-0000	Royal Kaanapali Holdings, LLC
10008076	4-4-006-014-0000	Royal Kaanapali Holdings, LLC
10008079	4-4-006-028-0000	Royal Kaanapali Holdings, LLC
10008082	4-4-006-071-0000	Royal Kaanapali Holdings, LLC
10008086	4-4-008-009-0000	Royal Kaanapali Holdings, LLC
10008090	4-4-008-010-0000	Royal Kaanapali Holdings, LLC
10008120	4-4-008-018-0000	Royal Kaanapali Holdings, LLC (H/R)
10008125	4-4-008-018-0000	Royal Kaanapali Holdings, LLC (Cons)
10008096	4-4-013-003-0000	Royal Kaanapali Holdings, LLC

Real Property Appraiser Joy Makua (2009 - 2010 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09005038	2-1-008-140-0000	Wailea Golf, LLC
09005027	2-1-008-140-0000	Wailea Golf, LLC
10009095	2-1-008-140-0000	Wailea Golf, LLC
10009129	2-1-008-140-0000	Wailea Golf, LLC

Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002768	3-6-001-030-0000	Paul M. Gammie
09004565	3-6-008-001-0000	DMP Maui
09003555	3-9-010-075-0000	Betsill Brothers Construction, Inc.
09003558	3-9-010-078-0000	Matthew, LLC
09003556	3-9-010-081-0000	Betsill Brothers Construction, Inc.
09003561	3-9-010-082-0000	Betsill Brothers Construction, Inc.
09003179	3-9-011-034-0000	Kit/Sharleen Carlan
09003562	3-9-011-062-0000	Halama Properties, L.P.
09003000	3-9-012-012-0000	Donald Zane, et al
09002719	3-9-014-036-0000	Peter/Frances Larson

Real Property Appraiser Kyle Shimizu (2010 Appeals)

10007964	1-1-006-011-0000	Moses A Lumhoy
10007362	1-2-003-024-0000	Elisa W. Plauché
10007677	1-3-009-011-0000	Medeiros/Lau
10009088	1-4-003-054-0000	Hana Town Center
10009342	1-4-003-056-0000	Hana Town Center (Unimproved Res)
10009097	1-4-003-056-0000	Hana Town Center (Improved Res)
10009340	1-4-003-056-0000	Hana Town Center (Commercial)
10009341	1-4-003-056-0000	Hana Town Center (Agriculture)
10009120	1-4-003-057-0000	Hana Town Center
10009126	1-4-010-001-0000	Heavenly Hana, LLC
10007361	1-4-006-014-0000	Kawaipapa 56, LLC
10007330	1-5-003-008-0000	Timothy Sawyer
10008846	1-7-001-029-0000	Laura Burr Delisle
10008872	2-2-010-054-0000	Tammy Rundus

Real Property Appraiser Joy Makua (2010 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
10007668	1-4-013-001-0000	Heavenly Hana, LLC
10009064	1-4-003-043-0000	Hana Pit Stop, LLC
10009146	1-4-003-058-0001	Heavenly Hana, LLC
10009153	1-4-003-058-0002	Heavenly Hana, LLC
10009160	1-4-003-058-0003	Heavenly Hana, LLC
10009164	1-4-003-058-0004	Heavenly Hana, LLC
10009168	1-4-003-058-0005	Heavenly Hana, LLC
10009172	1-4-003-058-0006	Heavenly Hana, LLC
10009179	1-4-003-058-0007	Heavenly Hana, LLC
10009183	1-4-003-058-0008	Heavenly Hana, LLC
10009186	1-4-003-058-0009	Heavenly Hana, LLC
10009189	1-4-003-058-0010	Heavenly Hana, LLC
10009194	1-4-003-058-0011	Heavenly Hana, LLC
10009199	1-4-003-058-0012	Heavenly Hana, LLC
10009209	1-4-003-058-0013	Heavenly Hana, LLC
10009212	1-4-003-058-0014	Heavenly Hana, LLC
10009218	1-4-003-058-0015	Heavenly Hana, LLC
10009221	1-4-003-058-0016	Heavenly Hana, LLC
10009227	1-4-003-058-0017	Heavenly Hana, LLC
10009230	1-4-003-058-0018	Heavenly Hana, LLC
10009233	1-4-003-058-0019	Heavenly Hana, LLC
10009237	1-4-003-058-0020	Heavenly Hana, LLC
10009240	1-4-003-058-0021	Heavenly Hana, LLC
10009245	1-4-003-058-0022	Heavenly Hana, LLC
10009248	1-4-003-058-0023	Heavenly Hana, LLC
10009251	1-4-003-058-0024	Heavenly Hana, LLC
10009254	1-4-003-058-0025	Heavenly Hana, LLC
10009265	1-4-003-058-0026	Heavenly Hana, LLC
10009304	1-4-003-058-0027	Heavenly Hana, LLC
10009306	1-4-003-058-0028	Heavenly Hana, LLC

Real Property Appraiser Joy Makua (2010 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
10009307	1-4-003-058-0029	Heavenly Hana, LLC
10009308	1-4-003-058-0030	Heavenly Hana, LLC
10009309	1-4-003-058-0031	Heavenly Hana, LLC
10009310	1-4-003-058-0032	Heavenly Hana, LLC
10009311	1-4-003-058-0033	Heavenly Hana, LLC
10009312	1-4-003-058-0034	Heavenly Hana, LLC
10009313	1-4-003-058-0035	Heavenly Hana, LLC
10009314	1-4-003-058-0036	Heavenly Hana, LLC
10009315	1-4-003-058-0037	Heavenly Hana, LLC
10009316	1-4-003-058-0038	Heavenly Hana, LLC
10009317	1-4-003-058-0039	Heavenly Hana, LLC
10009318	1-4-003-058-0040	Heavenly Hana, LLC
10009321	1-4-003-058-0041	Heavenly Hana, LLC
10009323	1-4-003-058-0042	Heavenly Hana, LLC
10009324	1-4-003-058-0043	Heavenly Hana, LLC
10009327	1-4-003-058-0044	Heavenly Hana, LLC
10009330	1-4-003-058-0045	Heavenly Hana, LLC
10009331	1-4-003-058-0046	Heavenly Hana, LLC
10009332	1-4-003-058-0047	Heavenly Hana, LLC
10009333	1-4-003-058-0048	Heavenly Hana, LLC
10009334	1-4-003-058-0049	Heavenly Hana, LLC
10009335	1-4-003-058-0050	Heavenly Hana, LLC
10009336	1-4-003-058-0051	Heavenly Hana, LLC
10008896	1-4-004-022-0001	Hana-Maui Land Co., LLC
10008903	1-4-004-022-0002	Hana-Maui Land Co., LLC
10008912	1-4-004-022-0003	Hana-Maui Land Co., LLC
10008977	1-4-004-022-0004	Hana-Maui Land Co., LLC
10008993	1-4-004-022-0005	Hana-Maui Land Co., LLC
10009009	1-4-004-022-0006	Hana-Maui Land Co., LLC
10009017	1-4-004-022-0007	Hana-Maui Land Co., LLC
10009027	1-4-004-022-0008	Hana-Maui Land Co., LLC
10009036	1-4-004-022-0009	Hana-Maui Land Co., LLC
10009044	1-4-004-022-0010	Hana-Maui Land Co., LLC
10009053	1-4-004-022-0011	Hana-Maui Land Co., LLC

Real Property Appraiser Grant Nakama (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003695	2-5-005-023-0000	A & B Properties, Inc.
09003701	2-5-005-054-0000	A & B Properties, Inc.
09003691	2-5-005-057-0000	A & B Properties, Inc.
09003688	2-5-014-040-0000	A & B Properties, Inc.
09003685	2-6-001-001-0000	A & B Properties, Inc.
09003638	3-7-007-010-0000	A & B Properties, Inc.
09003636	3-7-007-027-0000	A & B Properties, Inc.
09006147	3-7-008-008-0000	A & B Properties, Inc.
09003632	3-7-009-006-0000	A & B Properties, Inc.

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

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003631	3-7-009-012-0000	A & B Properties, Inc.
09003630	3-7-009-014-0000	A & B Properties, Inc.
09003628	3-7-009-015-0000	A & B Properties, Inc.
09003625	3-7-010-009-0000	A & B Properties, Inc.
09003709	3-8-006-001-0000	A & B Properties, Inc.
09003622	3-8-006-002-0000	A & B Properties, Inc.
09003599	3-8-006-004-0000	A & B Properties, Inc.
09003617	3-8-007-101-0000	A & B Properties, Inc.
09003681	3-8-007-102-0000	A & B Properties, Inc.
09003614	3-8-052-006-0000	A & B Properties, Inc.
09003612	3-8-052-022-0000	A & B Properties, Inc.
09003609	3-8-065-021-0000	A & B Properties, Inc.
09003607	3-8-066-048-0000	A & B Properties, Inc.
09003602	3-8-079-015-0000	A & B Properties, Inc.

Real Property Appraiser Scott Wells (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003698	2-4-001-004-0000	A & B Properties, Inc.
09003693	2-4-001-019-0000	A & B Properties, Inc.
09003683	2-7-008-042-0000	A & B Properties, Inc.
09003660	2-8-004-014-0000	A & B Properties, Inc.
09003652	2-8-004-034-0000	A & B Properties, Inc.
09005358	2-8-004-059-0000	A & B Properties, Inc.
09005362	2-8-004-066-0000	A & B Properties, Inc.

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:

December 15, 2010

January 5, 2011

January 19, 2011

February 2, 2011

February 16, 2011

March 2, 2011

March 16, 2011

VII. Adjournment