



**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  
January 5, 2011  
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 (2010 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007240	2-1-007-095-0013	EPC Holdings
10007982	2-1-007-095-0024	Gary W. Sergeant
10007120	2-1-007-095-0028	Robert Frank
10007274	2-1-007-095-0030	Roslyn M. Hirschhorn
10007134	2-1-007-095-0039	Ernest P. Carson
10007229	2-1-007-095-0042	Weiss Family 1996 Trust
10007774	2-1-007-095-0046	Arlene Hunt
10007109	2-1-007-095-0071	John E. Pence
10007235	2-1-007-095-0077	Roger Morgan

**Real Property Appraiser Grant Nakama (2010 Appeals, cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007475	2-1-007-095-0078	Thomas/Patricia Foley
10007119	2-1-007-095-0095	Ronald W. Inkley Family Trust
10007283	2-1-007-095-0103	Donald C. Hoscheit
10007499	2-1-007-095-0107	Patricia G. Baron
10007198	2-1-008-064-0093	rentwailea.com, LLC
10007232	2-1-008-070-0045	Martin/Joan Brashem
10007055	2-1-008-077-0093	John Maynard Torchiana
10007081	2-1-008-077-0114	Barbara J. Stiles Trust
10007088	2-1-008-082-0023	John A. F. Hopkins
10007297	2-1-008-083-0013	Michael E. Mateja Trust
10007286	2-1-008-083-0042	Julius Wollen
10007404	2-1-008-083-0044	George Schmitt
10007233	2-1-008-083-0061	Gwendolyn Chatham
10007189	2-1-008-083-0063	BVW & Associates, LLC
10008743	2-1-008-083-0069	Daniel Ray Ch'en
10007223	2-1-008-083-0079	Edward A. Dayoob
10007263	2-1-008-091-0009	SF Real Estate Investment Co.
10007255	2-1-008-091-0035	SF Real Estate Investment Co.
10007116	2-1-008-091-0027	Kim Allen Swearingen
10007268	2-1-008-091-0033	William Topkis
10007254	2-1-008-091-0042	Jeff Morley
10007277	2-1-008-091-0055	Jazz Trust
10007054	2-1-008-091-0069	Sreekanth Ravi
10007674	2-1-007-095-0102	Stephen A. Raymond

**Real Property Appraiser Joy Makua (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09002690	2-1-008-104-0006	Steve/Tamara Farwig
09004693	2-1-008-104-0008	Ted Rabinowitsh
09002831	2-1-008-104-0030	Sherrie Ilene Kaufman
09005552	2-1-008-104-0036	Kleinert Family Trust
09003339	2-1-008-104-0050	Sugar Way Ltd.
09003309	2-1-008-104-0058	KOA Development Inc.
09004533	2-1-008-104-0086	Deborah K. Robinson
09003184	2-1-008-104-0096	Buford Mark Smith
09002878	2-1-008-104-0099	Patrick Hyland
09003042	2-1-008-104-0109	Szczecina/Larson
09002724	2-1-089-104-0110	Allen Thomas Tom
09004525	2-1-008-104-0120	Kenneth Craig Robinson
09003501	2-1-008-104-0144	David Lloyd Hayes
09002877	2-1-008-117-0001	Richard Russell Harshman
09003390	2-1-008-117-0051	Finnigan/Schroeder
09003355	2-1-008-117-0112	Waz Kala, LLC
09004961	2-1-008-117-0119	Duffy Herman
09002960	2-1-008-117-0127	David W. Guild Family Trust
09003135	2-1-008-117-0128	David/Susan Scholes

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003136	2-1-008-117-0130	Scangas Investment Trust
09002943	2-1-008-117-0131	Bentley/Gundry
09004963	2-1-008-117-0140	Kristbjorg Associates
09003023	2-1-008-117-0144	Barbara Lee Angus
09004504	2-1-008-119-0028	Casa 4 Maui, LLC
09003509	2-1-008-119-0060	Ho'olei J6 LLC
09004700	2-1-008-119-0072	Donald Farrelly
09005603	2-1-008-119-0087	Aaron L. Read

**Real Property Appraiser Kyle Shimizu (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007357	2-2-002-054-0000	Haleakala Ranch Co.
10007483	2-2-003-021-0000	E.A.H. Leong Limited Partnership II
10007129	2-2-009-075-0000	Waiokao Hale, LLC
10007647	2-2-010-026-0000	Paul Mikolay
10007403	2-2-010-055-0000	James A. Woodburn
10007338	2-2-018-036-0000	William M. Woods
10007420	2-2-022-009-0000	Mark/Linda White
10007384	2-3-002-107-0000	Bobby C. Baker
10007393	2-3-003-050-0000	Alihilani Ventures, LLC
10007392	2-3-003-227-0000	Alihilani Ventures, LLC
17007400	2-3-003-244-0000	Alihilani Ventures, LLC
10007395	2-3-003-245-0000	Alihilani Ventures, LLC
10007398	2-3-003-246-0000	Alihilani Ventures, LLC
10007334	2-3-003-192-0000	Charlene Casserley
10007333	2-3-060-054-0000	Charlene Casserley
10007391	2-3-003-247-0000	Thomas W. Revelle
10007399	2-3-003-248-0000	John Siele Trust
10007372	2-3-014-045-0002	Michael Clements
10007273	2-3-014-048-0000	James E. McLean
10007311	2-3-014-077-0000	James Pelkey
10007225	2-3-015-032-0000	John H. Nakamura
10007093	2-3-023-075-0000	Linda A. Lembeck
10007239	2-3-023-125-0000	Robert E. Ford
10008850	2-3-037-005-0000	James R. Davis
10007204	2-3-040-004-0000	James Broder
10007353	2-3-069-006-0000	M/M Paul Kiyoshi Nishida
10007312	2-3-068-010-0000	Kula Custom Homes LLC

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003274	3-9-049-005-0000	Muriel Kuroda
09004561	3-9-050-013-0000	Ponana Limited Partnership
09002875	3-9-050-054-0000	Terry A. Vogt
09002822	3-9-050-056-0000	Howard/Jeri MacPherson
09002941	3-9-050-094-0000	Richard B. Howard

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09004689	3-9-050-096-0000	Robert P. Lombard
09003365	3-9-050-098-0000	Girts Warren Alksnis
09003369	3-9-050-112-0000	AnnaMae Schwartz

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

09002698	4-4-001-099-0071	Yates Family Trust
09003067	4-4-001-099-0087	Yates Family Trust of 1978
09003800	4-4-001-099-0112	Norman Virgil Findley
09002915	4-4-001-110-0024	Warren Richard Banco
09004724	4-4-001-100-0069	Richard/Gail Moore
09003175	4-4-001-100-0077	Karen Canaday

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007292	3-4-012-037-0000	Maui Professional Associates, LP
10007436	3-4-013-060-0000	RDD, LLC
10007999	3-4-020-073-0000	Amerigas Propane, LP
10007714	3-4-044-034-0000	Terminix International Co.
10009271	3-7-002-023-0000	Macy's Inc.
10009275	3-7-002-027-0000	Macy's Inc.
10007217	3-7-004-001-0000	Lono Street Properties, LLC
10007608	3-7-007-008-0000	A&B Properties, Inc.
10007153	3-8-052-005-0000	Southern Foods Group
10008012	3-8-084-012-0000	Wal-Mart Real Estate
10009229	3-8-094-012-0001	121 West Ahuliu LLC

**Real Property Appraiser Edward Pa'a (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10009299	4-3-010-002-0067	Hal/Marv Hendrick
10007252	4-3-010-002-0072	Janice G. Rosse
10009354	4-3-010-002-0079	Wilikinia Properties, LLC
10009235	4-3-010-002-0089	Knaggs Commercial Properties Co, LP
10008778	4-3-010-002-0091	Sharon L. Schilling-Baker
10007218	4-3-010-002-0092	Carole A. Gudde
10008868	4-3-010-002-0093	Rebecca/Martin Pease
10008168	4-3-010-002-0096	Mike Poppoff
10007614	4-3-010-002-0103	Craig/Theresa Munson
10007342	4-3-010-002-0104	Stuart J. Jennewein
10009353	4-3-010-002-0106	Bonnie/Alan Fox
10008385	4-3-010-002-0113	Steve McFadden
10009247	4-3-010-002-0114	Rhodes/Herron Trust
10007131	4-3-010-002-0124	Robert John Allen
10007509	4-3-010-002-0125	John A Michler
10008495	4-3-010-002-0126	Terry/Marie Schroeder
10007581	4-3-010-002-0131	George/Lisa Kent
10007508	4-3-010-002-0132	Leslie M. Crouch

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

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007314	4-3-010-002-0133	Robert/Virginia Bayer
10009213	4-3-010-002-0139	Fred Kavli
10009348	4-3-010-002-0141	B.F.P. Enterprises, LLC
10009197	4-3-010-002-0145	Richard/Suzan Chavez
10009005	4-3-010-002-0146	Timothy/Manuela Adams
10008672	4-3-010-002-0149	Steven G. Berndt
10007730	4-3-010-002-0185	Raymond E. McLaughlin, Jr.
10007423	4-3-010-002-0069	Fractional Ownership, Inc.
10007424	4-3-010-002-0080	Fractional Ownership, Inc.
10007425	4-3-010-002-0105	Fractional Ownership, Inc.
10007417	4-3-010-002-0118	Fractional Ownership, Inc.
10007427	4-3-010-002-0130	Fractional Ownership, Inc.
10007419	4-3-010-002-0144	Fractional Ownership, Inc.

**III. Status of Appeals**

Number of appeals active and pending by land class

**IV. Notice of Complaints**

Review Ordinance

**V. Status of Annual Report**

Review of Annual Report Draft

**VI. Next Hearings:**

**January 19, 2011**

**February 2, 2011**

**February 16, 2011**

**March 2, 2011**

**March 16, 2011**

**VII. Adjournment**