



**REAL PROPERTY TAX
BOARD OF REVIEW**

County of Maui Business Resource Center
at the Maui Mall
70 E. Kaahumanu Ave., Suite B-9
Kahului, HI 96732
December 7, 2011

9:00 AM

AGENDA

BOARD MEMBERS

Joshua Lindsey, Chair

Matthew Driggers, Vice Chair

Susanna Soto

Patrice Matsumoto

Bernice Lu

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 Technical Officers (2011 Appeals)

MARRIOTT OWNERSHIP RESORTS, INC.

<i>CASE No.</i>	<i>TMK</i>
11010680	4-4-013-001-0002
11010688	4-4-013-001-0006
11010691	4-4-013-001-0007
11010693	4-4-013-001-0008
11010699	4-4-013-001-0010

11010728	4-4-013-001-0011
<u>Real Property Technical Officers (2011 Appeals cont'd)</u>	
<u>MARRIOTT OWNERSHIP RESORTS, INC.</u>	
11070730	4-4-013-001-0012
11010733	4-4-013-001-0013
11010736	4-4-013-001-0014
11010738	4-4-013-001-0015
11010739	4-4-013-001-0016
11010741	4-4-013-001-0017
11010745	4-4-013-001-0019
11010747	4-4-013-001-0020
11010748	4-4-013-001-0021
11010750	4-4-013-001-0022
11010753	4-4-013-001-0028
11010757	4-4-013-001-0029
11010759	4-4-013-001-0030
11010761	4-4-013-001-0031
11010763	4-4-013-001-0032
11010766	4-4-013-001-0033
11010769	4-4-013-001-0034
11010772	4-4-013-001-0035
11010774	4-4-013-001-0037
11010777	4-4-013-001-0046
11010779	4-4-013-001-0047
11010782	4-4-013-001-0048
11010784	4-4-013-001-0049
11010785	4-4-013-001-0050
11010788	4-4-013-001-0051
11010790	4-4-013-001-0054
11010791	4-4-013-001-0068
11010794	4-4-013-001-0082
11010796	4-4-013-001-0096
11010798	4-4-013-001-0110
11010801	4-4-013-001-0124
11010802	4-4-013-001-0125
11010806	4-4-013-001-0126
11010808	4-4-013-001-0127
11010811	4-4-013-001-0128
11010812	4-4-013-001-0129
11010813	4-4-013-001-0130
11010814	4-4-013-001-0131
11010815	4-4-013-001-0132
11010817	4-4-013-001-0133
11010820	4-4-013-001-0134
11010821	4-4-013-001-0137
11010822	4-4-013-001-0141
11010823	4-4-013-001-0142
11010824	4-4-013-001-0143

11010825	4-4-013-001-0144
<u>Real Property Technical Officers (2011 Appeals cont'd)</u>	
<u>MARRIOTT OWNERSHIP RESORTS, INC.</u>	
11010827	4-4-013-001-0145
11010830	4-4-013-001-0146
11010832	4-4-013-001-0147
11010835	4-4-013-001-0148
11010836	4-4-013-001-0149
11010838	4-4-013-001-0150
11010841	4-4-013-001-0151
11010843	4-4-013-001-0154
11010844	4-4-013-001-0155
11010847	4-4-013-001-0156
11010678	4-4-013-001-0157
11010682	4-4-013-001-0158
11010684	4-4-013-001-0160
11010685	4-4-013-001-0161
11010686	4-4-013-001-0162
11010687	4-4-013-001-0165
11010689	4-4-013-001-0166
11010690	4-4-013-001-0167
11010692	4-4-013-001-0168
11010694	4-4-013-001-0169
11010695	4-4-013-001-0170
11010737	4-4-013-001-0171
11010740	4-4-013-001-0172
11010743	4-4-013-001-0173
11010744	4-4-013-001-0178
11010746	4-4-013-001-0179
11010749	4-4-013-001-0180
11010752	4-4-013-001-0181
11010754	4-4-013-001-0182
11010755	4-4-013-001-0183
11010756	4-4-013-001-0184
11010758	4-4-013-001-0185
11010760	4-4-013-001-0186
11010764	4-4-013-001-0189
11010765	4-4-013-001-0190
11010767	4-4-013-001-0191
11010768	4-4-013-001-0192
11010771	4-4-013-001-0193
11010773	4-4-013-001-0194
11010775	4-4-013-001-0195
11010776	4-4-013-001-0196
11010778	4-4-013-001-0197
11010781	4-4-013-001-0198
11010783	4-4-013-001-0199
11010789	4-4-013-001-0200

11010793	4-4-013-001-0201
<u>Real Property Technical Officers (2011 Appeals cont'd)</u>	
<u>MARRIOTT OWNERSHIP RESORTS, INC.</u>	
11010800	4-4-013-001-0202
11010803	4-4-013-001-0208
11010804	4-4-013-001-0209
11010807	4-4-013-001-0210
11010809	4-4-013-001-0211
11010810	4-4-013-001-0212
11010818	4-4-013-001-0213
11010819	4-4-013-001-0214
11010826	4-4-013-001-0215
11010828	4-4-013-001-0216
11010831	4-4-013-001-0217
11010834	4-4-013-001-0218
11010840	4-4-013-001-0224
11010846	4-4-013-001-0225
11010850	4-4-013-001-0226
11010852	4-4-013-001-0227
11010856	4-4-013-001-0228
11010859	4-4-013-001-0229
11010861	4-4-013-001-0230
11010862	4-4-013-001-0231
11010865	4-4-013-001-0233
11010866	4-4-013-001-0234
11010867	4-4-013-001-0235
11010868	4-4-013-001-0236
11010869	4-4-013-001-0241
11010870	4-4-013-001-0242
11010683	4-4-013-001-0244
11010697	4-4-013-001-0245
11010698	4-4-013-001-0246
11010700	4-4-013-001-0247
11010701	4-4-013-001-0249
11010702	4-4-013-001-0250
11010703	4-4-013-001-0251
11010704	4-4-013-001-0252
11010705	4-4-013-001-0257
11010706	4-4-013-001-0258
11010707	4-4-013-001-0260
11010708	4-4-013-001-0261
11010709	4-4-013-001-0262
11010711	4-4-013-001-0263
11010712	4-4-013-001-0265
11010713	4-4-013-001-0266
11010714	4-4-013-001-0267
11010715	4-4-013-001-0268
11010716	4-4-013-001-0273

11010717 4-4-013-001-0274
Real Property Technical Officers (2011 Appeals cont'd)
MARRIOTT OWNERSHIP RESORTS, INC.

11010718	4-4-013-001-0276
11010719	4-4-013-001-0277
11010720	4-4-013-001-0278
11010722	4-4-013-001-0279
11010723	4-4-013-001-0281
11010724	4-4-013-001-0282
11010725	4-4-013-001-0283
11010726	4-4-013-001-0284
11010729	4-4-013-001-0289
11010731	4-4-013-001-0290
11010734	4-4-013-001-0292
11010833	4-4-013-001-0293
11010839	4-4-013-001-0294
11010842	4-4-013-001-0295
11010845	4-4-013-001-0297
11010848	4-4-013-001-0298
11010851	4-4-013-001-0299
11010853	4-4-013-001-0300
11010854	4-4-013-001-0305
11010855	4-4-013-001-0306
11010857	4-4-013-001-0308
11010858	4-4-013-001-0309
11010860	4-4-013-001-0310
11010863	4-4-013-001-0311

Real Property Appraiser Kyle Shimizu (2009 Appeal)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003515	4-3-010-009-0033	Susan Ginsburg Trust

Real Property Appraiser Kari Stockwell (2009 Appeal)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09006193	4-5-004-002-0006	Robert/Valerie Mendez

Real Property Appraiser Scott Wells (Multiple Years)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000316	4-4-008-023-0057	Marcella Buzick (NGC)
09003329	2-8-004-075-0000	Douglas Ruppenthal (NGC)
10007407	2-8-002-156-0000	Commtract Resources, Inc. (NGC)
11010344	2-7-004-023-0000	Maliko Cliffs, LLC
11010258	2-7-036-001-0000	Robhert Carvalho

Real Property Appraiser Joy Makua (Multiple Years)

CASE No.	TMK	APPELLANT
10007520	5-1-003-006-0074	Richard A. Siler
10007519	5-1-003-006-0081	Richard A. Siler
10007512	5-1-003-006-0096	Richard A. Siler
11010372	2-1-024-057-0000	Edward Bagley
11010654	5-6-004-055-0090	Jerry W. Chernik

Real Property Appraiser Wes Yoshioka (Multiple Years)

CASE No.	TMK	APPELLANT
07000741	5-6-005-010-0000	Pearl Kapuniai (NGC)
08000681	4-4-006-022-0000	David M. Ristenpart (NGC)
10008256	4-9-021-004-0015	Lynn T. Trotter (NGC)

Real Property Appraiser Grant Nakama (Multiple Years)

CASE No.	TMK	APPELLANT
09004112	3-3-001-016-0000	Kehalani Holdings, Inc.
10009362	4-6-002-007-0008	Gerald Miller
11010543	2-1-008-091-0009	SF Real Estate Investment Co.
11010455	3-9-005-008-0002	Robert C. Swaim
11010304	3-9-005-008-0019	Tim Cabana
11010540	3-9-005-008-0024	David/Renée Chaffin
11010710	3-9-008-004-0025	George A. Haine (NGC)
11010667	4-3-010-004-0039	Virginia Suprenant
11010665	4-3-010-004-0044	Virginia Suprenant
11010243	4-3-010-007-0067	Beverly Kaufman Trust
11010200	4-4-001-097-0393	Goldson Trust

Real Property Appraiser Grant Nakama

CASE No. TMK
CONSOLIDATED MAUI APPEALS – 2011

GARDENS AT WEST MAUI

11010940	4-3-002-040-0001
11010315	4-3-002-040-0002
11010562	4-3-002-040-0003
11010458	4-3-002-040-0004
11010523	4-3-002-040-0005

Real Property Appraiser Grant Nakama

CASE No. TMK
CONSOLIDATED MAUI APPEALS – 2011

GARDENS AT WEST MAUI (CONT'D)

11010587	4-3-002-040-0006
11010546	4-3-002-040-0007
11010595	4-3-002-040-0008

11010219	4-3-002-040-0009
<u>Real Property Appraiser Grant Nakama</u>	
<u>CASE No.</u>	<u>TMK</u>
<u>CONSOLIDATED MAUI APPEALS – 2011</u>	
<u>GARDENS AT WEST MAUI (CONT'D)</u>	
11010941	4-3-002-040-0010
11010276	4-3-002-040-0011
11010667	4-3-002-040-0012
11010665	4-3-002-040-0013
11010792	4-3-002-040-0014
11010526	4-3-002-040-0015
11010525	4-3-002-040-0016
11010581	4-3-002-040-0017
11010346	4-3-002-040-0018
11010939	4-3-002-040-0019
11010600	4-3-002-040-0020
11010932	4-3-002-040-0021
11010349	4-3-002-040-0022
11010630	4-3-002-040-0023
11010390	4-3-002-040-0024
11010629	4-3-002-040-0025
11010532	4-3-002-040-0026
11010319	4-3-002-040-0027
11010934	4-3-002-040-0028
11010931	4-3-002-040-0029
11010535	4-3-002-040-0030
11010475	4-3-002-040-0031
11010282	4-3-002-040-0032
11010202	4-3-002-040-0033
11010350	4-3-002-040-0034
<u>SANDS OF KAHANA</u>	
11010912	4-3-010-002-0059
<u>HONO KOA</u>	
11010908	4-3-006-014-0001
11010909	4-3-006-014-0008
11010910	4-3-006-014-0015
11010911	4-3-006-014-0022
<u>KAHANA BEACH RESORT</u>	
11010913	4-3-010-001-0003
11010914	4-3-010-001-0010
11010915	4-3-010-001-0017
11010916	4-3-010-001-0024
11010917	4-3-010-001-0031
11010918	4-3-010-001-0018
11010919	4-3-010-001-0019

Real Property Appraiser Grant Nakama

<i>CASE No.</i>	<i>TMK</i>
<u>KAHANA BEACH RESORT (CONT'D)</u>	
11010920	4-3-010-001-0052
11010921	4-3-010-001-0059
11010922	4-3-010-001-0066
11010923	4-3-010-001-0073
11010923	4-3-010-001-0080

Real Property Technical Officers (2011 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
11011401	2-1-008-065-0004	802635 Ontario Limited (2007)
11011399	2-1-008-065-0004	802635 Ontario Limited (2008)
11011400	2-1-008-065-0004	802635 Ontario Limited (2009)
11011402	2-1-008-065-0004	802635 Ontario Limited (2010)

III. Discussion of Annual Report

- A. Time frame for the completion of statistics from Property Technical Officers, Marcy Martin and/or Sandra Kuniyoshi
- B. Expected date of completion of Annual Report

IV. Adjournment