



**REAL PROPERTY TAX  
BOARD OF REVIEW**

County of Maui, Department of Finance  
at the Maui Mall  
70 E. Kaahumanu Ave., Suite A-18  
Kahului, HI 96732  
September 19, 2012

9:00 AM

**AGENDA**

BOARD MEMBERS

Susanna Soto, Chair  
Bruce Erfer, Vice Chair  
Patrice Matsumoto  
Bernice Lu  
Harold Davis

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 Lewis Dela Cruz (2012 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011756	2-2-006-010-0000	C. Earl Stoner, Jr.
12012078	2-2-009-002-0001	Sarah S. Gontoski
12011733	2-3-002-130-0000	Josef Edward Erlemann
12012034	2-3-068-009-0000	Joane Lucille Heller
12011736	3-8-002-033-0000	Chaya Overseas LLP
12012036	3-8-002-089-0000	Gaines Family Partnership
12011816	3-9-004-004-0426	Arne Ness

**Real Property Appraiser Joshua Pooahi (2012 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012077	4-2-003-023-0000	Malaga Family Living Trust
12012244	4-3-003-015-0012	Birendra/Frances Jayswal Trust

**Real Property Appraiser Scott Wells (2012 Appeal)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011993	2-9-007-031-0000	Letica Corporation

**Real Property Appraiser Kari Stockwell (2012 Appeal)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011791	4-2-004-024-0000	Ty Management Corporation

**Real Property Appraiser Joy Makua (2012 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012119	2-1-007-003-0000	Kingo-Ya Makena Co., LLC
12012048	2-1-008-067-0000	Wailea Beach Resort & Residences
12012052	2-1-008-067-0000	Wailea Beach Resort & Residences
12011741	2-1-008-127-0000	A & B Wailea LLC
12011745	2-1-008-145-0000	A & B Wailea LLC
12011801	4-6-008-002-0000	McDougall Properties I LLC
12012067	4-6-008-005-0000	Whaler's Wharf Ltd
12012042	4-6-009-056-0000	BOH, Takashi Yamafuji Trust
12012045	4-6-009-060-0000	BOH, Takashi Yamafuji Trust
12012007	5-2-029-053-0000	James Fred Gartland

**Real Property Appraiser Wes Yoshioka (2012 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012018	1-5-004-010-0000	Barbara Marie Mckenzie
12012101	1-6-008-015-0000	Mary P. Thomas Revoc Trust
12012218	5-1-004-026-0000	Spencer James Bevill
12012122	5-1-006-032-0000	Spencer James Bevill
12012131	5-1-009-001-0000	Pacific Rim Trust
12012073	5-6-011-032-0000	James W Austin Trust

**Real Property Appraiser Kyle Shimizu (2012 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011810	3-2-011-075-0000	Wade Ryan Bortz
12011680	3-4-028-027-0000	Esther Domingo Juan
12011829	3-5-001-001-0000	Lederman Brothers

**Real Property Appraiser Grant Nakama (2012 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011688	3-8-014-004-0054	Long Family Trust
12012069	3-9-011-034-0000	Kit Carlan
12012071	3-9-036-051-0000	Theodore Van Gelder
12011779	3-9-050-013-0000	William & Bea Buchan Living Trust
12011712	4-4-008-022-0205	Loch V LLC

**III. Discussion of Maui County Code 3.48.450.**

**IV. Future Hearing Dates**  
**October 3, 2012**  
**October 17, 2012**  
**November 7, 2012**  
**November 21, 2012**

**IV. Adjournment**