



**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  
October 17, 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**

**Supervising Property Tax Clerk – Melvina Kanaha (2012 Appeals)**

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
12011704	4-4-006-055-0025	Gerald E. Vickers Trust
12011705	4-4-006-055-0062	Gerald E. Vickers Trust

**Real Property Appraiser Lewis Dela Cruz (2012 Appeal)**

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
12011711	3-9-017-003-0047	Gary Rand Trust

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012119	2-1-004-003-0000	Kingo-Ya Makena Co LLC
12012265	2-1-007-103-0000	Mountain Seas Development
12012264	2-1-007-107-0000	Mountain Seas Development
12012267	2-1-007-108-0000	Mountain Seas Development
12012266	2-1-007-109-0000	Mountain Seas Development

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012026	4-4-014-006-0202	David/Laura Merage Trust
12011657	4-4-014-006-0214	David/Roxanne Picasso Trust
12012108	4-4-014-006-0541	Eliav Dahan
12011671	4-8-001-001-6001	Kaheawa Wind Power, LLC

**Maui Beach Resort Limited Partnership**

12011850	4-4-014-006-0031	Honua Kai
12011856	4-4-014-006-0035	Honua Kai
12011884	4-4-014-006-0042	Honua Kai
12011844	4-4-014-006-0046	Honua Kai
12011821	4-4-014-006-0054	Honua Kai
12011824	4-4-014-006-0058	Honua Kai
12011887	4-4-014-006-0069	Honua Kai
12011965	4-4-014-006-0070	Honua Kai
12011846	4-4-014-006-0072	Honua Kai
12011866	4-4-014-006-0076	Honua Kai
12011848	4-4-014-006-0087	Honua Kai
12011927	4-4-014-006-0104	Honua Kai
12011841	4-4-014-006-0110	Honua Kai
12011962	4-4-014-006-0111	Honua Kai
12011845	4-4-014-006-0114	Honua Kai
12011871	4-4-014-006-0120	Honua Kai
12011958	4-4-014-006-0125	Honua Kai
12011843	4-4-014-006-0153	Honua Kai
12011951	4-4-014-006-0156	Honua Kai
12011874	4-4-014-006-0162	Honua Kai
12011938	4-4-014-006-0167	Honua Kai
12011902	4-4-014-006-0168	Honua Kai
12011933	4-4-014-006-0169	Honua Kai
12011838	4-4-014-006-0199	Honua Kai
12011878	4-4-014-006-0204	Honua Kai
12011833	4-4-014-006-0205	Honua Kai
12011906	4-4-014-006-0209	Honua Kai
12011826	4-4-014-006-0210	Honua Kai
12011896	4-4-014-006-0211	Honua Kai
12011860	4-4-014-006-0225	Honua Kai
12011891	4-4-014-006-0238	Honua Kai
12011907	4-4-014-006-0239	Honua Kai
12011857	4-4-014-006-0261	Honua Kai

**Real Property Appraiser Joshua Pouuahi (2012 Appeals cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011911	4-4-014-006-0274	Honua Kai
12011832	4-4-014-006-0288	Honua Kai
12012009	4-4-014-006-0290	Honua Kai
12011851	4-4-014-006-0291	Honua Kai
12011849	4-4-014-006-0306	Honua Kai
12011847	4-4-014-006-0309	Honua Kai
12011853	4-4-014-006-0318	Honua Kai
12011852	4-4-014-006-0325	Honua Kai
12011822	4-4-014-006-0326	Honua Kai
12011980	4-4-014-006-0327	Honua Kai
12011909	4-4-014-006-0330	Honua Kai
12011827	4-4-014-006-0331	Honua Kai
12011830	4-4-014-006-0339	Honua Kai
12011834	4-4-014-006-0342	Honua Kai
12011836	4-4-014-006-0347	Honua Kai
12011944	4-4-014-006-0350	Honua Kai
12011915	4-4-014-006-0354	Honua Kai
12011837	4-4-014-006-0355	Honua Kai
12011840	4-4-014-006-0361	Honua Kai
12011953	4-4-014-006-0390	Honua Kai
12011875	4-4-014-006-0391	Honua Kai
12011842	4-4-014-006-0401	Honua Kai
12011855	4-4-014-006-0404	Honua Kai
12011858	4-4-014-006-0413	Honua Kai
12011859	4-4-014-006-0415	Honua Kai
12011861	4-4-014-006-0426	Honua Kai
12011974	4-4-014-006-0431	Honua Kai
12011928	4-4-014-006-0432	Honua Kai
12011934	4-4-014-006-0435	Honua Kai
12011862	4-4-014-006-0436	Honua Kai
12011864	4-4-014-006-0440	Honua Kai
12011865	4-4-014-006-0442	Honua Kai
12011867	4-4-014-006-0454	Honua Kai
12011868	4-4-014-006-0456	Honua Kai
12011869	4-4-014-006-0467	Honua Kai
12011979	4-4-014-006-0472	Honua Kai
12011895	4-4-014-006-0473	Honua Kai
12011863	4-4-014-006-0474	Honua Kai
12011870	4-4-014-006-0477	Honua Kai
12011872	4-4-014-006-0481	Honua Kai
12011873	4-4-014-006-0483	Honua Kai
12011985	4-4-014-006-0495	Honua Kai
12011876	4-4-014-006-0508	Honua Kai
12011969	4-4-014-006-0513	Honua Kai
12011880	4-4-014-006-0514	Honua Kai
12011877	4-4-014-006-0519	Honua Kai

**Real Property Appraiser Joshua Pouuahi (2012 Appeals cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12011879	4-4-014-006-0521	Honua Kai
12011881	4-4-014-006-0523	Honua Kai
12011883	4-4-014-006-0535	Honua Kai
12011885	4-4-014-006-0545	Honua Kai
12011888	4-4-014-006-0548	Honua Kai
12011981	4-4-014-006-0553	Honua Kai
12011890	4-4-014-006-0556	Honua Kai
12011892	4-4-014-006-0558	Honua Kai
12011897	4-4-014-006-0560	Honua Kai
12011984	4-4-014-006-0574	Honua Kai
12011900	4-4-014-006-0576	Honua Kai
12011904	4-4-014-006-0587	Honua Kai
12011908	4-4-014-006-0589	Honua Kai
12011983	4-4-014-006-0592	Honua Kai
12011913	4-4-014-006-0604	Honua Kai
12011925	4-4-014-006-0606	Honua Kai
12011926	4-4-014-006-0614	Honua Kai
12011929	4-4-014-006-0621	Honua Kai
12011931	4-4-014-006-0623	Honua Kai
12011939	4-4-014-006-0634	Honua Kai

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012205	4-2-004-021-0001	Ritz Carlton
12012175	4-2-004-021-0002	Ritz Carlton
12012153	4-2-004-021-0004	Ritz Carlton
12012159	4-2-004-021-0007	Ritz Carlton
12012176	4-2-004-021-0009	Ritz Carlton
12012178	4-2-004-021-0010	Ritz Carlton
12012155	4-2-004-021-0013	Ritz Carlton
12012188	4-2-004-021-0014	Ritz Carlton
12012135	4-2-004-021-0015	Ritz Carlton
12012144	4-2-004-021-0016	Ritz Carlton
12012191	4-2-004-021-0018	Ritz Carlton
12012126	4-2-004-021-0019	Ritz Carlton
12012168	4-2-004-021-0020	Ritz Carlton
12012185	4-2-004-021-0021	Ritz Carlton
12012138	4-2-004-021-0023	Ritz Carlton
12012163	4-2-004-021-0024	Ritz Carlton
12012192	4-2-004-021-0026	Ritz Carlton
12012193	4-2-004-021-0027	Ritz Carlton
12012165	4-2-004-021-0029	Ritz Carlton
12012194	4-2-004-021-0030	Ritz Carlton
12012207	4-2-004-021-0031	Ritz Carlton
12012180	4-2-004-021-0032	Ritz Carlton
12012132	4-2-004-021-0035	Ritz Carlton

**Real Property Appraiser Grant Nakama (cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012196	4-2-004-021-0036	Ritz Carlton
12012198	4-2-004-021-0037	Ritz Carlton
12012199	4-2-004-021-0038	Ritz Carlton
12012137	4-2-004-021-0039	Ritz Carlton
12012150	4-2-004-021-0040	Ritz Carlton
12012160	4-2-004-021-0041	Ritz Carlton
12012169	4-2-004-021-0042	Ritz Carlton
12012172	4-2-004-021-0044	Ritz Carlton
12012201	4-2-004-021-0045	Ritz Carlton
12012182	4-2-004-021-0047	Ritz Carlton
12012130	4-2-004-021-0048	Ritz Carlton
12012189	4-2-004-021-0049	Ritz Carlton
12012202	4-2-004-021-0050	Ritz Carlton
12012148	4-2-004-021-0051	Ritz Carlton
12012171	4-2-004-021-0052	Ritz Carlton
12012164	4-2-004-021-0054	Ritz Carlton
12012170	4-2-004-021-0055	Ritz Carlton
12012128	4-2-004-021-0056	Ritz Carlton
12012134	4-2-004-021-0058	Ritz Carlton
12012152	4-2-004-021-0059	Ritz Carlton
12012206	4-2-004-021-0060	Ritz Carlton
12012133	4-2-004-021-0065	Ritz Carlton
12012208	4-2-004-021-0066	Ritz Carlton
12012195	4-2-004-021-0067	Ritz Carlton
12012174	4-2-004-021-0068	Ritz Carlton
12012197	4-2-004-021-0070	Ritz Carlton
12012149	4-2-004-021-0073	Ritz Carlton
12012204	4-2-004-021-0074	Ritz Carlton
12012187	4-2-004-021-0076	Ritz Carlton
12012200	4-2-004-021-0077	Ritz Carlton
12012215	4-2-004-021-0080	Ritz Carlton
12012141	4-2-004-021-0082	Ritz Carlton
12012217	4-2-004-021-0083	Ritz Carlton
12012140	4-2-004-021-0084	Ritz Carlton
12012161	4-2-004-021-0085	Ritz Carlton
12012154	4-2-004-021-0086	Ritz Carlton
12012179	4-2-004-021-0087	Ritz Carlton
12012203	4-2-004-021-0090	Ritz Carlton
12012177	4-2-004-021-0091	Ritz Carlton
12012209	4-2-004-021-0092	Ritz Carlton
12012143	4-2-004-021-0093	Ritz Carlton
12012210	4-2-004-021-0094	Ritz Carlton
12012181	4-2-004-021-0097	Ritz Carlton
12012211	4-2-004-021-0098	Ritz Carlton
12012212	4-2-004-021-0103	Ritz Carlton
12012146	4-2-004-021-0104	Ritz Carlton

**Real Property Appraiser Grant Nakama (cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
12012186	4-2-004-021-0105	Ritz Carlton
12012136	4-2-004-021-0106	Ritz Carlton
12012167	4-2-004-021-0107	Ritz Carlton
12012147	4-2-004-021-0108	Ritz Carlton
12012151	4-2-004-021-0109	Ritz Carlton
12012184	4-2-004-021-0110	Ritz Carlton
12012173	4-2-004-021-0113	Ritz Carlton
12012213	4-2-004-021-0122	Ritz Carlton
12012166	4-2-004-021-0124	Ritz Carlton
12012214	4-2-004-021-0125	Ritz Carlton
12012162	4-2-004-021-0126	Ritz Carlton
12012183	4-2-004-021-0131	Ritz Carlton
12012145	4-2-004-021-0132	Ritz Carlton
12012157	4-2-004-021-0133	Ritz Carlton
12012190	4-2-004-021-0135	Ritz Carlton

**III. Future Hearing Dates  
November 21, 2012**

**IV. Adjournment**