



**REAL PROPERTY ASSESSMENT  
BOARD OF REVIEW**

County of Maui, Department of Finance  
at the Maui Mall  
70 E. Kaahumanu Ave., Suite A-18  
Kahului, HI 96732  
September 3, 2014  
9:00 AM

**AGENDA**

BOARD MEMBERS

Bruce Erfer, Chair

Bernice Lu, Vice Chair

Stephanie Stucky

Peter Davis

Bryan Esmeralda

REAL PROPERTY  
ASSESSMENT OFFICER

Scott Teruya - Real  
Property Assessment  
Administrator

AGENDA ITEMS ARE SUBJECT TO CANCELLATION. For a confirmation of the meeting date and time, please contact the Real Property Assessment 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 Assessment 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 Assessment Division to make arrangements for inspection or photocopying of documents.

- I. **Call to Order**
  
- II. **Discussion with Deputy Corporation Counsel on Homeowner's tax exemptions, the authority of the Department of Finance's Real Property Tax Division, and Short Term Rental housing pursuant to HRS § 92-4 and 92-5(a)(4) on the board's powers, duties, privileges, immunities, and liabilities.**
  
- III. **Future Hearing Dates**
  - September 17, 2014**
  - October 1, 2014**
  - October 15, 2014**
  - November 5, 2014**

**IV. New Business**

**A. Reconsideration of Tax Appeal 014629, Tax Map Key 4-2-003-061-0000,  
Kenneth and Sharon Boudreau**

**B. Actions on Real Property Assessment Appeals**

**Supervising Real Property Tax Clerk – Melvina Kanaha**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
015534	2-2-027-098-0000 (2013)	Frances Ann K. Stone-Cabael
015519	2-2-027-098-0000	Frances Ann K. Stone-Cabael
015512	2-5-014-005-0000	James Winniman
014762	3-5-034-014-0000	Housing and Land Enterprise of Maui
015557	3-8-037-050-0061 (2013)	Lynn E. Yamashiro
015528	3-8-090-099-0000 (2013)	Patrick Boyd
015529	3-8-090-099-0000	Patrick Boyd
015555	3-9-001-128-0007 (2013)	Gerald D. Carp
015556	3-9-001-128-0007	Gerald D. Carp
015577	3-9-004-134-0189	Analise Sonsteby
015578	3-9-018-132-0000 (2013)	Redden Family Trust
015579	3-9-018-132-0000	Redden Family Trust
015573	4-3-003-020-0002 (2013)	Dennis G. Gay/Lisa M. Labrecque
015574	4-3-003-020-0002	Dennis G. Gay/Lisa M. Labrecque
015575	4-4-008-022-0007 (2013)	Paula Jean Kindrachuk
015576	4-4-008-022-0007	Paula Jean Kindrachuk

**Real Property Technical Officer – Marcy Martin and  
Real Property Valuation Analyst – Sandra Kuniyoshi**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
014944	4-2-006-001-0014	Robert A. Jencks

**Real Property Appraiser – Kekoa Cashman**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
014952	1-4-005-040-0011	Kee Family Trust

**Real Property Appraiser – Seiko Machida**

<b>CASE No.</b>	<b>TMK</b>	<b>APPELLANT</b>
014782	4-4-016-010-0000	CNTL LLC
014785	4-5-021-001-0000 (Cons)	Bishop B P Trust Estate
014786	4-5-021-001-0000 (Ag)	Bishop B P Trust Estate
014787	4-6-014-002-0000	Bishop B P Trust Estate
014764	4-7-001-002-0001	Peter Klint Martin Trust
014649	4-7-003-029-0000	DLS Living Trust
014519	4-7-003-030-0000	Decarion Living Trust
014743	4-7-010-033-0001	Charles E. Tomajko
014741	4-7-010-033-0002	Charles E. Tomajko
014927	4-7-010-061-0000	Eric Scott Fitzgerald
014766	4-7-013-001-0000	Makila Land Co., LLC
014767	4-7-013-002-0000	Makila Land Co., LLC
014774	4-8-003-005-0000 (Cons)	Olowalu Elua LLC
014777	4-8-003-005-0000 (Ag)	Olowalu Elua LLC
014772	4-8-003-084-0000	Olowalu Elua LLC

**Real Property Appraiser – Scott Wells**

<b>CASE No.</b>	<b>TMK</b>	<b>APPELLANT</b>
015050	2-7-008-032-0000	Alexander & Baldwin, LLC
015057	2-7-008-033-0000	Alexander & Baldwin, LLC
015063	2-8-001-097-0000	East Maui Irrigation
015094	2-8-001-098-0000	East Maui Irrigation
015067	2-8-001-099-0000	East Maui Irrigation
015068	2-8-001-100-0000	East Maui Irrigation
015069	2-8-001-101-0000	East Maui Irrigation
015070	2-8-001-102-0000	East Maui Irrigation
015071	2-8-001-103-0000	East Maui Irrigation
015072	2-8-001-104-0000	East Maui Irrigation
015073	2-8-001-105-0000	East Maui Irrigation
015074	2-8-001-106-0000	East Maui Irrigation

**Real Property Appraiser – Lewis dela Cruz**

<b>CASE No.</b>	<b>TMK</b>	<b>APPELLANT</b>
014581	2-2-004-014-0000	Roderick F. H. Fong
014582	2-2-004-094-0000	Roderick F. H. Fong
014655	2-3-003-167-0000	Hideo Agena Family Trust
014675	2-3-023-056-0000	E. Harold & Betty Evenson Trust
014606	2-3-023-079-0000	Bradford/Emily Ventura
014835	2-3-034-059-0000	Gerstenberger Family Trust
014693	2-3-034-060-0000	Steve Noufer/Penelope Brown

**Real Property Appraiser – Lewis dela Cruz (cont')**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
14014493	2-3-034-061-0000	Steven Taussig Trust
015052	2-3-062-035-0000	Anne R. Wehler
014633	2-3-064-011-0000	John P. Sucich

**V. Adjournment**