



**REAL PROPERTY ASSESSMENT DIVISION  
BOARD OF REVIEW**

County of Maui, Department of Finance  
at the Maui Mall  
70 E. Kaahumanu Ave., Suite A-18  
Kahului, HI 96732  
October 15, 2014

9:00 AM

**AGENDA**

**BOARD MEMBERS**

**Bruce Erfer**

**Bernice Lu**

**Stephanie Stucky**

**Peter Davis**

**Bryan Esmeralda**

**REAL PROPERTY  
ASSESSMENT OFFICER**

**Scott Teruya –  
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. Future Hearing Date  
November 5, 2014**

**III. New Business**

**A. Actions on Real Property Tax Appeals  
Information Services Supervisor – Melvina Kanaha (2013, 2014 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
015528	3-8-090-099-0000 (2013)	Patrick Boyd
015529	3-8-090-099-0000 (2014)	Patrick Boyd
015555	3-9-001-128-0007 (2013)	Gerald D. Carp
015556	3-9-001-128-0007 (2014)	Gerald D. Carp
015578	3-9-018-132-0000 (2013)	James/Rita Redden
015579	3-9-018-132-0000 (2014)	James/Rita Redden

**Senior Real Property Technical Officer – Marcy Martin (2014 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
14014479	3-6-001-014-6001	Kaheawa Wind Power, LLC
14014477	4-8-001-001-6001	Kaheawa Wind Power, LLC

**Real Property Appraiser – Kekoa Cashman (2014 Appeal)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
14014475	2-3-066-039-0000	Robert/Azar Sheldon

**Real Property Appraiser – Joshua Pouahi (2014 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
014879	2-5-005-063-0000	David R. Spee
015075	3-7-008-008-0000	A & B Hawaii, Inc.
014920	3-9-001-016-0000	Piilani Promenade North, LLC
014943	3-9-001-170-0000	Piilani Promenade South, LLC
014941	3-9-001-171-0000	Piilani Promenade South, LLC
014953	3-9-003-016-0000	Wells Fargo Bank NA

**Real Property Appraiser – Scott Wells (2014 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
014737	2-1-008-060-0009	Jodi Evans
014613	2-1-008-060-0011	Pauli Family Trust
014654	2-1-008-060-0012	Kathleen T. Wahed
014946	2-1-008-060-0059	William/Linda Manry
014947	2-1-008-060-0060	William/Linda Manry
014837	2-1-008-060-0069	Moffett W. W. Inc.
14014488	2-1-008-064-0023	Michael A. Imler
014525	2-1-008-064-0034	Conley Family Trust
015108	2-1-008-064-0067	James/Peggy Kay
014945	2-1-008-064-0093	Joan A. Remkus
014870	2-1-008-065-0089	Robin Jui-Pin Tang
014532	2-1-008-077-0087	Schumacher Family Trust
14014486	2-1-008-082-0064	Nancy Shannon Okeson
14014500	2-1-008-083-0075	Thomas Baumgartner
14014489	2-1-008-117-0037	Joseph/Marcia Raley Living Trust
014627	2-1-008-117-0091	Michael Ewers
014775	2-1-008-117-0121	Peter Mikhalev
014773	2-1-008-119-0109	Ho'olei 12-1 Associates LLC
014776	2-1-008-119-0114	Innovar, LLC
014765	2-1-008-119-0115	Ho'olei 24-1 LLC
014770	2-1-008-119-0116	Innovar Homes LLC
014768	2-1-008-119-0117	RGWRJ, LLC
014661	2-1-008-119-0038	Craig Eugene Zager
015085	2-1-008-119-0107	Sernalie Family Trust
014635	2-1-008-119-0111	Joseph M. Polito
014650	2-1-008-126-0061	Robert Eugene Place

**Real Property Technical Officer – Sandra Kuniyoshi (2013, 2014 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
015103	2-3-019-025-0003	Anthony A. Lum (2013)
14014466	4-2-006-001-0007	Leon/Joyce Lunt (2014)

**Real Property Appraiser – Kari Stockwell (2014 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
014601	3-9-004-005-0181	Grant E. Oepkes
014739	3-9-004-005-0219	Hugh R. Campbell
014740	3-9-020-001-0005	Emcon Services, Inc.
14014468	4-2-001-024-0097	Alfano, Jr. Family Trust
015084	4-2-001-024-0116	Lothar/Olivia Mothschenbacher
014514	4-3-005-038-0000	Kahana Professional Partners I, LLC
014834	4-4-001-002-0000	Honolulu Limited
014828	4-4-001-011-0000	Honolulu Limited
014821	4-4-001-012-0000	Honolulu Limited
014824	4-4-001-014-0000	Honolulu Limited
014791	4-4-008-002-0007	Whaler TIO Assoc.
014798	4-4-008-002-0009	Whaler TIO Assoc.
014792	4-4-008-002-0013	Whaler TIO Assoc.
014799	4-4-008-002-0023	Whaler TIO Assoc.
014800	4-4-008-002-0025	Whaler TIO Assoc.
014801	4-4-008-002-0026	Whaler TIO Assoc.
014793	4-4-008-002-0028	Whaler TIO Assoc.
014788	4-4-008-002-0076	Whaler TIO Assoc.
014804	4-4-008-002-0083	Whaler TIO Assoc.
014802	4-4-008-002-0202	Whaler TIO Assoc.
014803	4-4-008-002-0217	Whaler TIO Assoc.
014804	4-4-008-002-0232	Whaler TIO Assoc.
014789	4-4-008-002-0241	Whaler TIO Assoc.
014523	4-4-008-022-0080	Siegfried Trust
014647	4-4-008-022-0118	Brown Living Trust
14014496	4-4-008-022-0203	Nelson Ferreira
014840	4-9-022-002-0010	James R. Wilharm

**B. Letter of Reconsideration of Board of Review rulings on appeals heard on September 17, 2014. The Board of Review will address the letter dated October 1, 2014 from Scott Teruya addressing the Board of Review’s rulings on the appeals filed by property owners who contested their property tax assessment classification of Hotel and Resort due to the fact that they held Short Term Rental Home permits.**

Note: With reference to this agenda item, one or more executive meetings are anticipated pursuant to Section 92-5(a)(4), Hawaii Revised Statutes, to consult with legal counsel on questions and issues pertaining to the board’s powers, duties, privileges, immunities and liabilities.

**C. Discuss scheduling the Molokai appeals for hearing.**

**IV. Adjournment**