



**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
November 5, 2014
9:00 AM

AGENDA

BOARD MEMBERS

Bruce Erfer, Chair
Bernice Lu, Vice Chair
Bryan Esmeralda
Peter Davis
Stephanie Stucky

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. New Business

A. Actions on Real Property Assessment Appeals

Supervising Real Property Tax Clerk – Melvina Kanaha

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
13014191	5-7-008-023-0000 (2013)	Ames Chow

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

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
014637	2-4-007-017-0000	Mark S. Cosslett
014723	2-6-005-070-0000	Gregory Mebel/Maria Rojas
014722	2-6-012-006-0001	Valerie J. Hoffman

Real Property Appraiser – Kari Stockwell

CASE No.	TMK	APPELLANT
015084	4-2-001-024-0116	Lothar & Olivia Motschenbacher Trust

Real Property Appraiser – Lewis dela Cruz

CASE No.	TMK	APPELLANT
014515	2-1-008-070-0040	Oversea Lion Company Ltd
014531	3-9-005-008-0008	Kenneth J./Cynthia L. Constantine

Real Property Appraiser – Scott Wells

CASE No.	TMK	APPELLANT
014635	2-1-008-119-0111	Joseph M. Polito
014712	5-1-006-127-0000	MKK IWI LLC
014922	5-1-007-028-0000	Stephen Herbert Kaelber Trust
014707	5-4-004-020-0000	Gail M Miyamoto Living Trust
014651	5-4-009-043-0000	Woodruff Family Trust
014662	5-4-011-001-0000	John M. Duggan
015113	5-6-004-055-0010	Two Goldens Trust
015114	5-6-004-055-0040	John Wayne Scriver
014916	5-7-004-025-0000	James W. Austin Trust
014955	5-8-003-009-0000	Henrietta Kamoku Estate
014958	5-8-003-016-0000	Henrietta Kamoku Estate

Real Property Appraisal Supervisor – Joshua Pouahi

CASE No.	TMK	APPELLANT
014879	2-5-005-063-0000	David R. Spee
014831	3-8-066-035-0000	Opala LLC
014920	3-9-001-016-0000	Piilani Promenade North
014943	3-9-001-170-0000	Piilani Promenade South
014941	3-9-001-171-0000	Piilani Promenade South
014570	4-4-014-006-0202	David & Laura Merage Family Trust
014884	4-4-014-006-0035	Honua Kai
014882	4-4-014-006-0046	Honua Kai
014885	4-4-014-006-0120	Honua Kai
014892	4-4-014-006-0162	Honua Kai
014896	4-4-014-006-0325	Honua Kai
014918	4-4-014-006-0331	Honua Kai
014919	4-4-014-006-0339	Honua Kai
014923	4-4-014-006-0347	Honua Kai
014924	4-4-014-006-0350	Honua Kai
014925	4-4-014-006-0355	Honua Kai
014899	4-4-014-006-0361	Honua Kai
014928	4-4-014-006-0384	Honua Kai
014901	4-4-014-006-0390	Honua Kai

Real Property Appraisal Supervisor – Joshua Pooahi (cont)

CASE No.	TMK	APPELLANT
014929	4-4-014-006-0401	Honua Kai
014930	4-4-014-006-0426	Honua Kai
014904	4-4-014-006-0431	Honua Kai
014931	4-4-014-006-0440	Honua Kai
014932	4-4-014-006-0442	Honua Kai
014908	4-4-014-006-0454	Honua Kai
014933	4-4-014-006-0467	Honua Kai
014910	4-4-014-006-0472	Honua Kai
014934	4-4-014-006-0483	Honua Kai
014936	4-4-014-006-0508	Honua Kai
014937	4-4-014-006-0521	Honua Kai
014938	4-4-014-006-0523	Honua Kai
014939	4-4-014-006-0548	Honua Kai
014940	4-4-014-006-0594	Honua Kai

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.

III. Adjournment