



**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
July 15, 2015

9:00 AM

AGENDA

BOARD MEMBERS

Bruce Erfer

Bernice Lu

Stephanie Stucky

Bryan Esmeralda

Daren Suzuki

**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 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. Discuss whether support documents should be available to the Board members and appellants prior to the hearings

III. New Business

A. Actions on Real Property Assessment Appeals

Information Services Supervisor – Melvina Kanaha

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
015951	2-1-008-062-0002	Frances Green Davidson Trust
016817	3-9-042-023-0000	Steven M Frayer Trust

Real Property Appraiser – Dreu DeCastro

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
017197	2-2-002-002-0000	Estates of Kahala LLC

Real Property Appraiser – Kekoa Cashman

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
017138	1-1-007-003-0000	East Maui Irrigation Co Ltd
017155	1-1-008-010-0000	East Maui Irrigation Co Ltd
017157	1-1-008-011-0000	East Maui Irrigation Co Ltd
017144	1-2-001-001-0000	East Maui Irrigation Co Ltd
017158	1-2-002-021-0000	East Maui Irrigation Co Ltd
017160	2-7-001-109-0000	Alexander & Baldwin LLC
017161	2-7-003-001-0000	Alexander & Baldwin LLC
017163	2-7-003-030-0000	Alexander & Baldwin LLC
017167	2-7-003-052-0000	Alexander & Baldwin LLC
017172	2-7-003-055-0000	Alexander & Baldwin LLC
017178	2-7-004-001-0000	Alexander & Baldwin LLC
017185	2-7-004-003-0000	Alexander & Baldwin LLC
017194	2-7-004-007-0000	Alexander & Baldwin LLC
017200	2-7-004-032-0000	Alexander & Baldwin LLC
017192	2-7-004-050-0000	Alexander & Baldwin LLC
017198	2-7-004-052-0000	Alexander & Baldwin LLC
017202	2-7-006-069-0000	Alexander & Baldwin LLC

Real Property Appraiser – Kimo Kurokawa

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
017039	2-1-008-116-0000	A & B Wailea LLC
017042	2-1-008-127-0000	A & B Wailea LLC
017210	2-1-008-145-0000	A & B Wailea LLC
017233	3-8-001-002-0000	Alexander & Baldwin LLC
017221	3-8-003-004-0000	Alexander & Baldwin LLC
017229	3-8-004-030-0000	Alexander & Baldwin LLC
017232	3-8-005-018-0000	Alexander & Baldwin LLC
017237	3-8-005-040-0000	Alexander & Baldwin LLC
017098	3-8-006-004-0002	Alexander & Baldwin LLC
017103	3-8-006-051-0000	Alexander & Baldwin LLC
017093	3-8-006-078-0000	Alexander & Baldwin LLC
017238	3-8-007-101-0000	Alexander & Baldwin LLC
017091	3-9-038-028-0000	A & B Wailea LLC

Real Property Appraiser – Lewis Dela Cruz

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
017089	2-1-028-004-0000	A & B Wailea LLC
017092	2-5-005-009-0000	A & B Hawaii Inc
017151	2-5-005-023-0000	Alexander & Baldwin LLC
017154	2-5-005-054-0000	Alexander & Baldwin LLC
017156	2-6-010-013-0000	A & B Hawaii Inc
017015	3-7-013-026-0000	A & B Properties Inc
017225	3-8-003-020-0000	Alexander & Baldwin LLC
017228	3-8-003-021-0000	Alexander & Baldwin LLC

Real Property Appraiser – Lewis Dela Cruz (con't)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
017022	3-8-005-019-0000	A & B Properties Inc
017025	3-8-005-022-0000	A & B Properties Inc
017239	3-8-006-001-0000	Alexander & Baldwin LLC
017095	3-8-006-002-0000	A & B Properties Inc
017096	3-8-006-011-0000	Alexander & Baldwin LLC
017234	3-8-006-013-0000	Alexander & Baldwin LLC
017097	3-8-006-037-0000	Alexander & Baldwin LLC
017236	3-8-006-050-0000	Alexander & Baldwin LLC
017106	3-8-006-070-0000	Alexander & Baldwin LLC
017027	3-8-079-015-0000	A & B Properties Inc
017119	3-8-097-069-0000	Alexander & Baldwin LLC

Real Property Appraiser – Kari Stockwell

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
017046	2-1-008-128-0000	A & B Wailea LLC
017084	2-1-008-130-0000	A & B Wailea LLC
017050	2-1-029-001-0000	A & B Wailea LLC
017056	2-1-029-003-0000	A & B Wailea LLC
017060	2-1-029-004-0000	A & B Wailea LLC
017065	2-1-029-005-0000	A & B Wailea LLC
017069	2-1-029-006-0000	A & B Wailea LLC
017072	2-1-029-007-0000	A & B Wailea LLC
017078	2-1-029-008-0000	A & B Wailea LLC
017082	2-1-029-009-0000	A & B Wailea LLC
017083	2-1-029-010-0000	A & B Wailea LLC
017034	2-1-029-114-0000	A & B Wailea LLC
016161	4-2-001-028-0090	Kenneth and Sharon Boudreau
017280	4-2-001-030-0023	Alma Diane Williams
016166	4-2-001-032-0035	Stuart M/Deborah J Katz
016225	4-2-004-028-0011	Ritz 1303 RE, LLC
015979	4-2-006-001-0002	Pashley Family Trust
016181	4-2-006-001-0003	Kathleen M Bernau Trust
016174	4-2-006-001-0006	Pietrelli Family Trust
016160	4-2-006-001-0012	Riley C. Matson
016220	4-2-006-001-0014	Robert/Jerilyn Jencks
016137	4-2-006-001-0016	John L. III/Laura A Mourier Revoc Trust
016065	4-2-006-001-0022	Carol S. Perry
016063	4-2-006-001-0027	Colette Quatman Trust
017127	4-2-006-001-0034	Gordon/Katherine Keep
016202	4-4-006-016-0017	Sherian Lee Bender Trust
016058	4-4-006-016-0025	John J. Cote
016201	4-4-006-016-0044	Sherian Lee Bender Trust
016881	4-4-006-034-0011	Masters-80 LLC
016884	4-4-006-052-0022	Masters 2904 LLC
016886	4-4-006-052-0024	David/Laura Merage Trust
015961	4-4-008-022-0070	George Stewart

Real Property Appraiser – Kari Stockwell (con't)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
016061	4-4-006-051-0003	Debra Diane Pestrak
015982	4-4-008-022-0118	Brown Living Trust
016057	4-4-008-022-0127	Janice Irene Malek
017162	4-4-008-022-0188	Blaine Leon Tamaki
016010	4-4-008-022-0230	S K Josefsberg Trust
016096	4-4-008-022-0236	Lacy B Herrmann Tr for Diana
016197	4-4-008-022-0261	Rachner Family Trust
016984	4-5-004-002-0001	Heily's Puunoa Beach Two, LLC
017061	4-5-004-002-0002	Hawaii I, LLC
015930	4-5-004-002-0009	Heily's Puunoa Beach, LLC

IV. Discuss the tax advantages of a leasehold purchase and the impact it has on the assessment

V. Future Hearing Dates

August 5, 2015

August 19, 2015

September 2, 2015

September 16, 2015

October 7, 2015

October 21, 2015

November 4, 2015

November 18, 2015

December 2, 2015

December 16, 2015

VI. Adjournment