



**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
October 17, 2018
9:00 AM

AGENDA

BOARD MEMBERS

Daren Suzuki, Chair

Scott Innes, Vice-Chair

Wayne Hedani

Jonathan Lubera

Michael Gurat

REAL PROPERTY
ASSESSMENT OFFICERS

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 1-808-463-3882, 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

Real Property Appraiser – Tammy Katsutani

| Case No. | TMK | Appellant |
|-----------------|------------------|----------------------|
| 18023848 | 4-9-008-004-0000 | Francis Eugene Hagan |

Real Property Appraiser – Arielle Obrero

| Case No. | TMK | Appellant |
|-----------------|------------------|------------------|
| 18023157 | 2-9-001-072-0000 | Alan M Arkles |
| 18023156 | 2-9-001-074-0000 | Alan M Arkles |
| 18023158 | 2-9-005-048-0000 | Alan M Arkles |

Real Property Appraiser – Arielle Obrero (con't)

| <i>Case No.</i> | <i>TMK</i> | <i>Appellant</i> |
|------------------------|-------------------|-------------------------------------|
| 18023731 | 1-1-008-011-0000 | East Maui Irrigation |
| 18023732 | 1-1-008-011-0000 | East Maui Irrigation (market) |
| 18023734 | 1-2-003-005-0000 | East Maui Landholdings LLC |
| 18023691 | 1-2-003-005-0000 | East Maui Landholdings LLC (market) |
| 18023737 | 2-7-038-043-0000 | Alexander & Baldwin LLC |
| 18023781 | 2-7-038-043-0000 | Alexander & Baldwin LLC (market) |
| 18023830 | 2-7-038-044-0000 | Alexander & Baldwin LLC |
| 18023831 | 2-7-038-044-0000 | Alexander & Baldwin LLC (market) |
| 18023832 | 2-7-038-045-0000 | Alexander & Baldwin LLC |
| 18023834 | 2-7-038-045-0000 | Alexander & Baldwin (market) |
| 18023782 | 2-9-013-015-0000 | East Maui Irrigation |

Real Property Appraiser – Dreu DeCastro

| <i>Case No.</i> | <i>TMK</i> | <i>Appellant</i> |
|------------------------|-------------------|----------------------------------|
| 18023260 | 2-1-004-088-0000 | Donna Mae Dowling |
| 18023692 | 2-5-001-001-0000 | Alexander & Baldwin LLC (market) |
| 18023706 | 2-5-001-002-0000 | A&B-Hawaii Inc (market) |
| 18023708 | 2-5-001-008-0000 | Alexander & Baldwin LLC (market) |
| 18023710 | 2-5-001-016-0000 | Alexander & Baldwin LLC (market) |
| 18023711 | 2-5-001-017-0000 | Alexander & Baldwin LLC (market) |
| 18023713 | 2-5-001-018-0000 | Alexander & Baldwin LLC (market) |
| 18023714 | 2-5-001-019-0000 | Alexander & Baldwin LLC (market) |
| 18023715 | 2-5-001-021-0000 | Alexander & Baldwin LLC (market) |
| 18023717 | 2-5-001-022-0000 | Alexander & Baldwin LLC (market) |
| 18023718 | 2-5-001-023-0000 | Alexander & Baldwin LLC (market) |
| 18023719 | 2-5-002-001-0000 | Alexander & Baldwin LLC (market) |
| 18023720 | 2-5-002-002-0000 | Alexander & Baldwin LLC (market) |
| 18023721 | 2-5-002-004-0000 | Alexander & Baldwin LLC (market) |
| 18023722 | 2-5-002-005-0000 | A&B-Hawaii Inc (market) |
| 18023724 | 2-5-002-010-0000 | A&B-Hawaii Inc (market) |
| 18023743 | 2-5-003-001-0000 | A&B-Hawaii Inc (market) |
| 18023744 | 2-5-003-009-0000 | A&B-Hawaii Inc (market) |
| 18023745 | 2-5-003-010-0000 | A&B-Hawaii Inc (market) |
| 18023746 | 2-5-003-021-0000 | A&B-Hawaii Inc (market) |
| 18023747 | 2-5-003-022-0000 | A&B-Hawaii Inc (market) |
| 18023748 | 2-5-003-023-0000 | A&B-Hawaii Inc (market) |
| 18023749 | 2-5-003-024-0000 | A&B-Hawaii Inc (market) |
| 18023750 | 2-5-003-025-0000 | A&B-Hawaii Inc (market) |
| 18023751 | 2-5-003-026-0000 | A&B-Hawaii Inc (market) |
| 18023752 | 2-5-003-027-0000 | A&B-Hawaii Inc (market) |
| 18023736 | 2-5-003-029-0000 | A&B-Hawaii Inc |
| 18023753 | 2-5-003-029-0000 | A&B-Hawaii Inc (market) |
| 18023755 | 2-5-003-031-0000 | A&B-Hawaii Inc (market) |

Real Property Appraiser – Dreu DeCastro (con't)

| <i>Case No.</i> | <i>TMK</i> | <i>Appellant</i> |
|------------------------|-------------------|----------------------------------|
| 18023756 | 2-5-003-032-0000 | A&B-Hawaii Inc (market) |
| 18023757 | 2-5-003-033-0000 | A&B-Hawaii Inc (market) |
| 18023758 | 2-5-003-034-0000 | A&B-Hawaii Inc (market) |
| 18023759 | 2-5-003-035-0000 | A&B-Hawaii Inc (market) |
| 18023760 | 2-5-003-036-0000 | A&B-Hawaii Inc (market) |
| 18023761 | 2-5-003-037-0000 | A&B-Hawaii Inc (market) |
| 18023762 | 2-5-003-038-0004 | Alexander & Baldwin LLC (market) |
| 18023764 | 2-5-004-036-0000 | A&B-Hawaii Inc (market) |
| 18023765 | 2-5-004-037-0000 | A&B-Hawaii Inc (market) |
| 18023771 | 2-5-004-038-0000 | A&B-Hawaii Inc (market) |
| 18023772 | 2-5-004-039-0000 | A&B-Hawaii Inc (market) |
| 18023773 | 2-5-005-007-0000 | A&B-Hawaii Inc (market) |
| 18023774 | 2-5-005-019-0000 | Alexander & Baldwin LLC (market) |
| 18023775 | 2-5-005-020-0000 | A&B-Hawaii Inc (market) |
| 18023767 | 2-5-005-020-0000 | A&B-Hawaii Inc (market) |
| 18023766 | 2-5-005-020-0000 | A&B-Hawaii Inc |
| 18023779 | 2-5-005-021-0000 | Alexander & Baldwin LLC (market) |
| 18023780 | 2-5-005-053-0000 | A&B-Hawaii Inc (market) |
| 18023768 | 2-5-005-054-0000 | Alexander & Baldwin LLC |
| 18023769 | 2-5-005-054-0000 | Alexander & Baldwin LLC (market) |

Real Property Appraiser – James Kurokawa

| <i>Case No.</i> | <i>TMK</i> | <i>Appellant</i> |
|------------------------|-------------------|----------------------------------|
| 18023343 | 3-9-035-088-0000 | John Schroeder |
| 18023815 | 3-8-005-017-0000 | Alexander & Baldwin LLC (market) |
| 18023783 | 3-8-001-002-0001 | Alexander & Baldwin LLC (market) |
| 18023784 | 3-8-001-005-0000 | A&B-Hawaii Inc (market) |
| 18023738 | 3-8-001-007-0000 | Alexander & Baldwin LLC |
| 18023785 | 3-8-001-007-0000 | Alexander & Baldwin LLC (market) |
| 18023786 | 3-8-001-009-0000 | A&B-Hawaii Inc (market) |
| 18023787 | 3-8-001-011-0000 | A&B-Hawaii Inc (market) |
| 18023788 | 3-8-001-012-0000 | A&B-Hawaii Inc (market) |
| 18023790 | 3-8-001-014-0000 | A&B-Hawaii Inc (market) |
| 18023791 | 3-8-001-015-0000 | A&B-Hawaii Inc (market) |
| 18023793 | 3-8-001-023-0000 | A&B-Hawaii Inc (market) |
| 18023795 | 3-8-001-135-0000 | A&B-Hawaii Inc (market) |
| 18023798 | 3-8-003-001-0000 | A&B-Hawaii Inc (market) |
| 18023800 | 3-8-003-002-0000 | A&B-Hawaii Inc (market) |
| 18023801 | 3-8-003-003-0000 | A&B-Hawaii Inc (market) |
| 18023802 | 3-8-003-005-0000 | A&B-Hawaii Inc (market) |
| 18023807 | 3-8-003-007-0000 | A&B-Hawaii Inc (market) |
| 18023808 | 3-8-004-002-0000 | Alexander & Baldwin LLC (market) |

Real Property Appraiser – James Kurokawa (con't)

| Case No. | TMK | Appellant |
|-----------------|------------------|----------------------------------|
| 18023809 | 3-8-004-022-0000 | Alexander & Baldwin LLC (market) |
| 18023810 | 3-8-004-032-0000 | Alexander & Baldwin LLC (market) |
| 18023811 | 3-8-004-033-0000 | Alexander & Baldwin LLC (market) |
| 18023812 | 3-8-004-034-0000 | Alexander & Baldwin LLC (market) |
| 18023813 | 3-8-005-002-0000 | Alexander & Baldwin LLC (market) |
| 18023814 | 3-8-005-003-0000 | Alexander & Baldwin LLC (market) |
| 18023816 | 3-8-005-028-0000 | A&B Properties Inc (market) |
| 18023817 | 3-8-005-030-0000 | A&B Properties Inc (market) |
| 18023818 | 3-8-005-037-0000 | Alexander & Baldwin LLC (market) |
| 18023741 | 3-8-005-040-0000 | Alexander & Baldwin LLC |
| 18023819 | 3-8-005-040-0000 | Alexander & Baldwin LLC (market) |
| 18023820 | 3-8-006-003-0000 | Alexander & Baldwin LLC (market) |
| 18023821 | 3-8-006-015-0000 | A&B- Hawaii Inc (market) |
| 18023742 | 3-8-006-069-0000 | Alexander & Baldwin LLC |
| 18023822 | 3-8-006-069-0000 | Alexander & Baldwin LLC (market) |
| 18023823 | 3-8-006-085-0000 | Alexander & Baldwin LLC (market) |
| 18023824 | 3-8-007-178-0000 | Alexander & Baldwin LLC (market) |
| 18023825 | 3-8-007-179-0000 | Alexander & Baldwin LLC (market) |
| 18023826 | 3-8-008-005-0000 | A&B-Hawaii Inc (market) |
| 18023827 | 3-8-008-006-0000 | A&B-Hawaii Inc (market) |
| 18023828 | 3-8-008-007-0000 | Alexander & Baldwin LLC (market) |
| 18023829 | 3-8-008-030-0000 | A&B-Hawaii Inc (market) |

Real Property Appraiser – Kari Stockwell

| Case No. | TMK | Appellant |
|-----------------|------------------|---|
| 18023117 | 4-2-001-024-0068 | Samir Fares Malek |
| 18023332 | 4-4-008-021-0006 | Beal Family Trust |
| 18023249 | 4-4-008-021-0021 | Michael P Herbert Trust |
| 18023206 | 4-4-008-021-0023 | Patrick McMillan Trust |
| 18023250 | 4-4-008-021-0026 | Lawrence Gilbert Clayton Trust |
| 18023529 | 4-4-008-021-0035 | M Colleen Callahan 2002 Trust |
| 18023314 | 4-4-008-021-0038 | Beal Family Trust |
| 18023513 | 4-4-008-021-0079 | Stacey Lynn Charlton |
| 18023072 | 4-4-008-021-0099 | L & N Co |
| 18023655 | 4-4-008-021-0173 | Steven Leroy Fuller |
| 18023372 | 4-4-008-022-0007 | Robert Kindrachuk |
| 18023274 | 4-4-008-022-0011 | Alan and Lori Kessler 1990 Trust |
| 18023143 | 4-4-008-022-0017 | Awest Investments LLC |
| 18023292 | 4-4-008-022-0038 | Kaanapali Alii – 172 Partners LLC |
| 18023152 | 4-4-008-022-0039 | Michael C and Annetee K Wheeler Trust |
| 18023253 | 4-4-008-022-0040 | E2L LLC |
| 18023846 | 4-4-008-022-0056 | 11852 East 16 th Avenue Partners LTD |

Real Property Appraiser – Kari Stockwell (con't)

| <i>Case No.</i> | <i>TMK</i> | <i>Appellant</i> |
|------------------------|-------------------|--------------------------------------|
| 18023103 | 4-4-008-022-0057 | Pearce Family Trust |
| 18023147 | 4-4-008-022-0078 | Utter Family Trust - Bypass Trust |
| 18023608 | 4-4-008-022-0090 | Arthur/Nancye Michaelian 1992 Fam Tr |
| 18023322 | 4-4-008-022-0091 | WMJCRIST Rev Trust |
| 18023073 | 4-4-008-022-0096 | Stotts Family Trust |
| 18023363 | 4-4-008-022-0118 | Family Trust of Brown Living Trust |
| 18023402 | 4-4-008-022-0120 | Bruce Whitten |
| 18023119 | 4-4-008-022-0127 | Samir Fares Malek |
| 18023132 | 4-4-008-022-0140 | Byron Norman Smith |
| 18023110 | 4-4-008-022-0148 | James/Beverly Fulwiler Joint Venture |
| 18023360 | 4-4-008-022-0174 | 14195 Montview Blvd Partners LLC |
| 18023199 | 4-4-008-022-0182 | Finato Family Trust |
| 18023335 | 4-4-008-022-0188 | Blaine Leon Tamaki |
| 18023082 | 4-4-008-022-0194 | Stephanie Phillips Johnson Trust |
| 18023137 | 4-4-008-022-0203 | Nelson Ferreira |
| 18023361 | 4-4-008-022-0205 | Loch V LLC |
| 18023182 | 4-4-008-022-0207 | Quigley Family Trust |
| 18023081 | 4-4-008-022-0209 | Mark Rumelin Madden |
| 18023083 | 4-4-008-022-0213 | Paul David Bischoff |
| 18023114 | 4-4-008-022-0221 | Gary David/Elizabeth Ann Goodrich |
| 18023153 | 4-4-008-022-0227 | Thomas James Chandler |
| 18023055 | 4-4-008-022-0230 | S K Josefsberg Trust |
| 18023113 | 4-4-008-022-0233 | James/Barbara Hyatt Family 1983 Rev |
| 18023135 | 4-4-008-022-0239 | Harry D Forman Family Trust |
| 18023321 | 4-4-008-022-0251 | Noli Libuit |
| 18023059 | 4-4-008-022-0253 | Joseph/Barbara Bonn Family Trust |
| 18023684 | 4-4-008-022-0261 | Rachner Family Trust |
| 18023181 | 4-4-008-022-0263 | Betty J Cantera Rev Trust |

III. Future Hearing Dates

November 7, 2018
November 21, 2018
December 5, 2018
December 19, 2018

IV. Adjournment