



**BOARD MEMBERS**

**WILLIAM E. CAMBRA**  
Chair

**GEORGINA KAWAMURA**  
Vice-Chair

**CAROLYN FRANKLIN**  
**JAMES H. APANA, JR.**  
**MARCY M. SASADA-PAIVA**

**REAL PROPERTY ASSESSMENT  
BOARD OF REVIEW**

County of Maui  
Department of Finance

**A G E N D A**

PURSUANT TO CHAPTER 92, HAWAII REVISED STATUTES, AS AMENDED, AND THE GOVERNOR’S EMERGENCY PROCLAMATIONS RELATED TO THE COVID-19 CRISIS, NOTICE IS HEREBY GIVEN OF A HEARING OF THE REAL PROPERTY ASSESSMENT, BOARD OF REVIEW

DATE & TIME:        SEPTEMBER 21, 2022 AT 9:00AM

MEETING SITE:      Online via BlueJeans

CONTESTED CASE HEARINGS AGENDA, governed by Chapter 91, Hawaii Revised Statutes, and Chapter 203, Subchapter 3, Rules and Procedure and Forms for the Board of Review

Appellants: If you would like to participate, please call 270-8054 or email [RPA@co.maui.hi.us](mailto:RPA@co.maui.hi.us) by 4:00pm, Friday, September 16, 2022, for more details and further instructions. You will be given five minutes to present your appeal to the Board members.

To ensure distribution to the Board members, the Board requests that written testimony or evidence be submitted by 4:00pm, Friday, September 16, 2022. Written testimony or evidence may be sent via mail to 110 ‘Ala’ihi St., Ste. 110, Kahului, HI 96732, electronic mail to [RPA@co.maui.hi.us](mailto:RPA@co.maui.hi.us), or facsimile 808-270-7884.

Meeting link via video conference: <https://bluejeans.com/340774740>

Meeting via telephone conference: 1-408-915-6290, meeting ID 340 774 740#

Please mute your video and audio.  
Members shall not be contacted by the Chat function.

**I. Call to Order**

**II. New Business**

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

**Information Services Supervisor – Melvina Kanaha**

<b><i>Case No.</i></b>	<b><i>TMK</i></b>	<b><i>Appellant</i></b>
22033028	2-4-001-021-0000	Robert B Taylor Trust
22031466	3-2-020-058-0000	Michael William Kiesler
22031501	3-8-082-016-0000	Sheldon/Leinani Ortiz
22033015	3-9-048-029-0000	Enrique Castro Gomez
22031856	4-3-007-005-0000	Thomas A Edwards Trust

**Real Property Appraiser – Tammy Katsutani**

<b>Case No.</b>	<b>TMK</b>	<b>Appellant</b>
22031488	2-1-023-004-0055	David Colden Trust of 2015
22032856	2-1-023-005-0065	Robert L Hoffman Trust
22032857	2-1-023-005-0089	Walter S Buckley Family Trust
22031739	2-8-002-230-0000	Karl Flint Jacobs/Rosa Paz-Jacobs Trust
22031901	2-9-007-031-0000	Letica Corporation

**Real Property Appraiser – Dreu DeCastro**

<b>Case No.</b>	<b>TMK</b>	<b>Appellant</b>
22031513	4-2-001-030-0009	Ironkap LLC
22032843	4-2-004-021-0006	Mahalo Maui LLC
22031492	4-2-004-021-0098	Eugene Ferris Massad, II
22031491	4-2-004-021-0100	Richard & Akiyo Walker Family Trust
22032842	4-2-004-028-0042	Lokahi Assets LLC
22031499	4-2-006-001-0002	PIB Oil LLC
22031508	4-2-006-001-0006	Pietrelli Family Trust - 1997
22032521	4-3-002-055-0015	Kricinkir Family Trust
22031512	4-3-006-041-0038	Moorhead 1991 Credit Shelter Trust
22031515	4-3-006-041-0049	Anthony L Elshout

**Property Technical Officer – Kari Stockwell**

<b>Case No.</b>	<b>TMK</b>	<b>Appellant</b>
21031189	4-2-004-028-0053	Alps Management LLC (2021 Appeal)
22031485	2-1-007-079-0000	John/Kamaka Kukahiko of MC
22032250	2-1-008-069-0024	CP Trust
22032147	4-1-001-007-0000	Gilbert Sin Chong Chee Trust
22032628	4-2-001-024-0079	Kapalua Oceanfront LLC
22032346	4-3-006-013-0004	Deborah Larkin 2014 Trust

**Compliance Specialist – Carrie Alexander**

<b>Case No.</b>	<b>TMK</b>	<b>Appellant</b>
22032157	2-1-008-119-0097	Real Property 42 LLC
22032798	2-1-008-119-0098	Real Property 42 LLC
22032797	2-1-008-119-0100	Real Property 42 LLC
22032576	2-1-008-119-0102	Real Property 42 LLC
22032581	2-1-008-119-0103	Real Property 42 LLC
22032588	4-2-004-028-0032	Real Property 42 LLC
22032590	4-2-004-028-0036	Real Property 42 LLC
22032591	4-2-004-028-0037	Real Property 42 LLC
22032596	4-2-004-028-0043	HI Maui Kapalua Bay LLC
22032599	4-2-004-028-0044	HI Maui Kapalua Bay LLC

**Compliance Specialist – Carrie Alexander (con't)**

<b>Case No.</b>	<b>TMK</b>	<b>Appellant</b>
22032799	4-2-004-028-0048	HI Maui Kapalua Bay LLC
22032800	4-2-004-028-0049	Real Property 42 LLC
22032801	4-2-004-028-0052	Real Property 42 LLC
22032269	4-2-004-028-0053	Alps Management LLC
22032160	4-2-004-028-0055	Alps Management LLC

**III. Executive Session**

Continued Board deliberation. No further testimony or evidence will be received.

<b>Case No.</b>	<b>TMK</b>	<b>Appellant</b>
22032155	2-1-005-086-0058	Kahakai Properties Limited Partnership
22032152	2-1-005-086-0059	Neal & Sarah Moritz Family Trust
22032151	2-1-005-086-0060	Steven Laub Trust
22032789	2-1-005-086-0062	Tracy Trust
22032153	2-1-005-086-0063	Wailea Paradise Properties LLC
22032154	2-1-005-086-0067	Greyhouse Investments LLC
22032626	2-1-008-069-0061	Deerfield Sands LLC
22032825	4-3-008-001-0017	Dennis Nygren
22031855	4-3-008-001-0031	A A/Alice E Erickson Family Revoc Trust
22031902	4-4-006-016-0010	Judith A Hill Family Trust
22032855	4-4-008-021-0118	William Robert Hayden
22031662	4-5-003-001-0000	Paul Irving Laub 1999 Trust

**IV. Future Hearing Dates**

October 5, 2022  
October 19, 2022  
November 2, 2022  
November 16, 2022  
December 7, 2022

**V. Adjournment**

**PLEASE NOTE:** If any member of the Board is unable to attend the scheduled meeting, please contact the Department of Finance at least one day prior to the meeting date. Thank you for your cooperation.

**AGENDA ITEMS ARE SUBJECT TO CANCELLATION.** For a confirmation of the meeting date and time, please contact the Real Property Assessment Division at 808-270-8054, 1-800-272-0117 (toll-free from Molokai), 1-800-272-0125 (toll-free from Lanai), and 808-270-7884 (fax).

Real Property Assessment Agenda  
September 21, 2022

SPECIAL ASSISTANCE: If you require an auxiliary aid or service or an accommodation due to a disability, please contact the Real Property Assessment Division at least three (3) business days before the hearing at 808-270-8054 or notify the Real Property Assessment Division in writing at 110 'Ala'ihī St., Ste. 110, Kahului, HI 96732.

DOCUMENTS ON FILE WITH THE BOARD, 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 three (3) business days before the hearing at 808-270-8054.