



**REAL PROPERTY TAX
BOARD OF REVIEW**

4th Floor Conference Room
Maui County Building
200 High Street
Wailuku, HI 96793
April 21, 2010
9:00 AM

AGENDA

BOARD MEMBERS

Dean Frampton, Chair
Matthew Driggers, Vice Chair
Susanna Soto
Joshua Lindsey
Patrice Matsumoto

REAL PROPERTY TAX
OFFICERS

Scott Teruya –
Real Property Tax 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. New Business

A. Actions on Real Property Tax Appeals

Real Property Appraiser Wes Yoshioka (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004985	4-3-006-014-0001	Hono Koa
09004991	4-3-006-014-0002	Hono Koa
09004996	4-3-006-014-0003	Hono Koa
09005096	4-3-006-014-0008	Hono Koa
09005101	4-3-006-014-0009	Hono Koa
09005105	4-3-006-014-0010	Hono Koa
09005150	4-3-006-014-0015	Hono Koa
09005160	4-3-006-014-0016	Hono Koa
09005166	4-3-006-014-0017	Hono Koa

Real Property Tax Division Agenda
April 21, 2010

09005425	4-3-006-014-0022	Hono Koa
09005434	4-3-006-014-0023	Hono Koa
09005440	4-3-006-014-0024	Hono Koa
09005493	4-3-006-014-0025	Hono Koa
09005501	4-3-006-014-0016	Hono Koa

Real Property Appraiser Wes Yoshioka (cont'd)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003803	4-3-010-001-0001	Kahana Beach Resort
09003811	4-3-010-001-0002	Kahana Beach Resort
09003816	4-3-010-001-0003	Kahana Beach Resort
09003826	4-3-010-001-0004	Kahana Beach Resort
09003849	4-3-010-001-0005	Kahana Beach Resort
09003853	4-3-010-001-0006	Kahana Beach Resort
09003857	4-3-010-001-0007	Kahana Beach Resort
09003860	4-3-010-001-0008	Kahana Beach Resort
09003865	4-3-010-001-0009	Kahana Beach Resort
09003870	4-3-010-001-0010	Kahana Beach Resort
09003875	4-3-010-001-0011	Kahana Beach Resort
09003879	4-3-010-001-0012	Kahana Beach Resort
09003884	4-3-010-001-0013	Kahana Beach Resort
09003887	4-3-010-001-0014	Kahana Beach Resort
09003893	4-3-010-001-0015	Kahana Beach Resort
09003901	4-3-010-001-0016	Kahana Beach Resort
09003905	4-3-010-001-0017	Kahana Beach Resort
09003910	4-3-010-001-0018	Kahana Beach Resort
09003914	4-3-010-001-0019	Kahana Beach Resort
09003917	4-3-010-001-0020	Kahana Beach Resort
09003921	4-3-010-001-0021	Kahana Beach Resort
09003927	4-3-010-001-0022	Kahana Beach Resort
09003937	4-3-010-001-0023	Kahana Beach Resort
09003943	4-3-010-001-0024	Kahana Beach Resort
09003947	4-3-010-001-0025	Kahana Beach Resort
09003948	4-3-010-001-0026	Kahana Beach Resort
09003953	4-3-010-001-0027	Kahana Beach Resort
09003958	4-3-010-001-0028	Kahana Beach Resort
09003962	4-3-010-001-0029	Kahana Beach Resort
09003967	4-3-010-001-0030	Kahana Beach Resort
09003972	4-3-010-001-0031	Kahana Beach Resort
09003974	4-3-010-001-0032	Kahana Beach Resort
09003979	4-3-010-001-0033	Kahana Beach Resort
09003983	4-3-010-001-0034	Kahana Beach Resort
09003988	4-3-010-001-0035	Kahana Beach Resort
09003991	4-3-010-001-0036	Kahana Beach Resort
09003995	4-3-010-001-0037	Kahana Beach Resort
09004011	4-3-010-001-0038	Kahana Beach Resort
09004015	4-3-010-001-0039	Kahana Beach Resort
09004020	4-3-010-001-0040	Kahana Beach Resort

Real Property Tax Division Agenda
April 21, 2010

09004022	4-3-010-001-0041	Kahana Beach Resort
09004028	4-3-010-001-0042	Kahana Beach Resort
09004031	4-3-010-001-0043	Kahana Beach Resort
09004035	4-3-010-001-0044	Kahana Beach Resort
09004038	4-3-010-001-0045	Kahana Beach Resort
09004042	4-3-010-001-0046	Kahana Beach Resort
09004045	4-3-010-001-0047	Kahana Beach Resort
09004050	4-3-010-001-0048	Kahana Beach Resort
09004053	4-3-010-001-0049	Kahana Beach Resort
09004055	4-3-010-001-0050	Kahana Beach Resort
09004058	4-3-010-001-0051	Kahana Beach Resort
09004063	4-3-010-001-0052	Kahana Beach Resort
09004064	4-3-010-001-0053	Kahana Beach Resort
09004067	4-3-010-001-0054	Kahana Beach Resort
09004069	4-3-010-001-0055	Kahana Beach Resort
09004071	4-3-010-001-0056	Kahana Beach Resort
09004075	4-3-010-001-0057	Kahana Beach Resort
09004077	4-3-010-001-0058	Kahana Beach Resort
09004091	4-3-010-001-0059	Kahana Beach Resort
09004095	4-3-010-001-0060	Kahana Beach Resort
09004098	4-3-010-001-0061	Kahana Beach Resort
09004101	4-3-010-001-0062	Kahana Beach Resort
09004107	4-3-010-001-0063	Kahana Beach Resort
09004110	4-3-010-001-0064	Kahana Beach Resort
09004114	4-3-010-001-0065	Kahana Beach Resort
09004119	4-3-010-001-0066	Kahana Beach Resort
09004124	4-3-010-001-0067	Kahana Beach Resort
09004129	4-3-010-001-0068	Kahana Beach Resort
09004138	4-3-010-001-0069	Kahana Beach Resort
09004135	4-3-010-001-0070	Kahana Beach Resort
09004141	4-3-010-001-0071	Kahana Beach Resort
09004144	4-3-010-001-0072	Kahana Beach Resort
09004145	4-3-010-001-0073	Kahana Beach Resort
09004150	4-3-010-001-0074	Kahana Beach Resort
09004151	4-3-010-001-0075	Kahana Beach Resort
09004153	4-3-010-001-0076	Kahana Beach Resort
09004154	4-3-010-001-0077	Kahana Beach Resort
09004158	4-3-010-001-0078	Kahana Beach Resort
09004159	4-3-010-001-0079	Kahana Beach Resort
09004161	4-3-010-001-0080	Kahana Beach Resort
09004163	4-3-010-001-0081	Kahana Beach Resort
09004166	4-3-010-001-0082	Kahana Beach Resort
09004169	4-3-010-001-0083	Kahana Beach Resort
09004170	4-3-010-001-0084	Kahana Beach Resort

Real Property Appraiser Wes Yoshioka (cont'd)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004188	4-3-010-002-0001	Sands of Kahana
09004190	4-3-010-002-0002	Sands of Kahana
09004192	4-3-010-002-0003	Sands of Kahana
09004195	4-3-010-002-0004	Sands of Kahana
09004196	4-3-010-002-0005	Sands of Kahana
09004198	4-3-010-002-0006	Sands of Kahana
09004200	4-3-010-002-0007	Sands of Kahana
09004201	4-3-010-002-0008	Sands of Kahana
09004202	4-3-010-002-0009	Sands of Kahana
09004204	4-3-010-002-0010	Sands of Kahana
09004205	4-3-010-002-0012	Sands of Kahana
09004206	4-3-010-002-0013	Sands of Kahana
09004207	4-3-010-002-0014	Sands of Kahana
09004215	4-3-010-002-0015	Sands of Kahana
09004216	4-3-010-002-0016	Sands of Kahana
09004218	4-3-010-002-0017	Sands of Kahana
09004219	4-3-010-002-0018	Sands of Kahana
09004221	4-3-010-002-0019	Sands of Kahana
09004222	4-3-010-002-0020	Sands of Kahana
09004225	4-3-010-002-0022	Sands of Kahana
09004227	4-3-010-002-0023	Sands of Kahana
09004230	4-3-010-002-0024	Sands of Kahana
09004233	4-3-010-002-0025	Sands of Kahana
09004234	4-3-010-002-0026	Sands of Kahana
09004236	4-3-010-002-0027	Sands of Kahana
09004238	4-3-010-002-0028	Sands of Kahana
09004241	4-3-010-002-0029	Sands of Kahana
09004244	4-3-010-002-0030	Sands of Kahana
09004247	4-3-010-002-0031	Sands of Kahana
09004250	4-3-010-002-0032	Sands of Kahana
09004253	4-3-010-002-0033	Sands of Kahana
09004255	4-3-010-002-0034	Sands of Kahana
09004258	4-3-010-002-0035	Sands of Kahana
09004261	4-3-010-002-0036	Sands of Kahana
09004264	4-3-010-002-0037	Sands of Kahana
09004266	4-3-010-002-0038	Sands of Kahana
09004268	4-3-010-002-0039	Sands of Kahana
09004273	4-3-010-002-0040	Sands of Kahana
09004278	4-3-010-002-0042	Sands of Kahana
09004280	4-3-010-002-0043	Sands of Kahana
09004283	4-3-010-002-0044	Sands of Kahana
09004285	4-3-010-002-0045	Sands of Kahana
09004287	4-3-010-002-0046	Sands of Kahana
09004290	4-3-010-002-0047	Sands of Kahana
09004293	4-3-010-002-0048	Sands of Kahana
09004295	4-3-010-002-0049	Sands of Kahana

Real Property Tax Division Agenda
April 21, 2010

09004298	4-3-010-002-0050	Sands of Kahana
09004301	4-3-010-002-0052	Sands of Kahana
09004303	4-3-010-002-0053	Sands of Kahana
09004305	4-3-010-002-0054	Sands of Kahana
09004308	4-3-010-002-0055	Sands of Kahana
09004311	4-3-010-002-0056	Sands of Kahana
09004314	4-3-010-002-0057	Sands of Kahana
09004317	4-3-010-002-0058	Sands of Kahana
09004320	4-3-010-002-0059	Sands of Kahana
09004322	4-3-010-002-0060	Sands of Kahana
09004324	4-3-010-002-0061	Sands of Kahana
09004327	4-3-010-002-0062	Sands of Kahana
09004330	4-3-010-002-0064	Sands of Kahana
09004331	4-3-010-002-0065	Sands of Kahana
09004334	4-3-010-002-0068	Sands of Kahana
09004338	4-3-010-002-0070	Sands of Kahana
09004341	4-3-010-002-0071	Sands of Kahana
09004343	4-3-010-002-0073	Sands of Kahana
09004347	4-3-010-002-0075	Sands of Kahana
09004349	4-3-010-002-0076	Sands of Kahana
09004352	4-3-010-002-0077	Sands of Kahana
09004354	4-3-010-002-0081	Sands of Kahana
09004356	4-3-010-002-0082	Sands of Kahana
09004358	4-3-010-002-0083	Sands of Kahana
09004361	4-3-010-002-0086	Sands of Kahana
09004364	4-3-010-002-0087	Sands of Kahana
09004367	4-3-010-002-0088	Sands of Kahana
09004369	4-3-010-002-0090	Sands of Kahana
09004372	4-3-010-002-0097	Sands of Kahana
09004374	4-3-010-002-0099	Sands of Kahana
09004377	4-3-010-002-0100	Sands of Kahana
09004380	4-3-010-002-0101	Sands of Kahana
09004383	4-3-010-002-0102	Sands of Kahana
09004387	4-3-010-002-0107	Sands of Kahana
09004388	4-3-010-002-0108	Sands of Kahana
09004390	4-3-010-002-0109	Sands of Kahana
09004393	4-3-010-002-0110	Sands of Kahana
09004402	4-3-010-002-0112	Sands of Kahana
09004405	4-3-010-002-0115	Sands of Kahana
09004406	4-3-010-002-0116	Sands of Kahana
09004409	4-3-010-002-0117	Sands of Kahana
09004414	4-3-010-002-0119	Sands of Kahana
09004417	4-3-010-002-0122	Sands of Kahana
09004420	4-3-010-002-0123	Sands of Kahana
09004423	4-3-010-002-0127	Sands of Kahana
09004426	4-3-010-002-0128	Sands of Kahana
09004428	4-3-010-002-0129	Sands of Kahana
09004430	4-3-010-002-0134	Sands of Kahana

Real Property Tax Division Agenda
April 21, 2010

09004433	4-3-010-002-0135	Sands of Kahana
09004435	4-3-010-002-0137	Sands of Kahana
09004437	4-3-010-002-0138	Sands of Kahana
09004438	4-3-010-002-0140	Sands of Kahana
09004612	4-3-010-002-0143	Sands of Kahana
09004616	4-3-010-002-0147	Sands of Kahana
09004619	4-3-010-002-0151	Sands of Kahana
09004622	4-3-010-002-0152	Sands of Kahana
09004626	4-3-010-002-0153	Sands of Kahana
09004630	4-3-010-002-0154	Sands of Kahana
09004632	4-3-010-002-0155	Sands of Kahana
09004636	4-3-010-002-0156	Sands of Kahana
09004639	4-3-010-002-0157	Sands of Kahana
09004644	4-3-010-002-0158	Sands of Kahana
09004646	4-3-010-002-0159	Sands of Kahana
09004652	4-3-010-002-0160	Sands of Kahana
09004657	4-3-010-002-0161	Sands of Kahana
09004659	4-3-010-002-0162	Sands of Kahana
09004663	4-3-010-002-0163	Sands of Kahana
09004665	4-3-010-002-0164	Sands of Kahana
09004671	4-3-010-002-0165	Sands of Kahana
09004672	4-3-010-002-0166	Sands of Kahana
09004678	4-3-010-002-0167	Sands of Kahana
09004680	4-3-010-002-0168	Sands of Kahana
09004682	4-3-010-002-0169	Sands of Kahana
09004684	4-3-010-002-0170	Sands of Kahana
09004688	4-3-010-002-0171	Sands of Kahana
09004695	4-3-010-002-0172	Sands of Kahana
09004698	4-3-010-002-0173	Sands of Kahana
09004701	4-3-010-002-0174	Sands of Kahana
09004704	4-3-010-002-0175	Sands of Kahana
09004755	4-3-010-002-0176	Sands of Kahana
09004756	4-3-010-002-0177	Sands of Kahana
09004759	4-3-010-002-0178	Sands of Kahana
09004762	4-3-010-002-0179	Sands of Kahana
09004767	4-3-010-002-0180	Sands of Kahana
09004769	4-3-010-002-0181	Sands of Kahana
09004771	4-3-010-002-0182	Sands of Kahana
09004776	4-3-010-002-0183	Sands of Kahana
09004779	4-3-010-002-0184	Sands of Kahana
09004780	4-3-010-002-0186	Sands of Kahana
09004784	4-3-010-002-0187	Sands of Kahana
09004790	4-3-010-002-0188	Sands of Kahana
09004792	4-3-010-002-0189	Sands of Kahana
09004796	4-3-010-002-0190	Sands of Kahana
09004799	4-3-010-002-0191	Sands of Kahana
09004803	4-3-010-002-0192	Sands of Kahana
09004807	4-3-010-002-0193	Sands of Kahana

09004810	4-3-010-002-0195	Sands of Kahana
09004814	4-3-010-002-0196	Sands of Kahana

Real Property Appraiser Lewis Dela Cruz (cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09005126	3-9-004-005-0010	Maui Banyan
09005133	3-9-004-005-0017	Maui Banyan
09005141	3-9-004-005-0036	Maui Banyan
09005152	3-9-004-005-0046	Maui Banyan
09005159	3-9-004-005-0156	Maui Banyan
09005163	3-9-004-005-0171	Maui Banyan
09005170	3-9-004-005-0191	Maui Banyan
09005201	3-9-004-005-0246	Maui Banyan
09005123	3-9-004-005-0008	Maui Banyan
09005131	3-9-004-005-0015	Maui Banyan
09005139	3-9-004-005-0020	Maui Banyan
09005145	3-9-004-005-0045	Maui Banyan
09005157	3-9-004-005-0150	Maui Banyan
09005168	3-9-004-005-0175	Maui Banyan
09005176	3-9-004-005-0205	Maui Banyan
09006854	3-9-004-005-0230	Maui Banyan
09005195	3-9-004-005-0237	Maui Banyan
09005181	3-9-004-005-0215	Maui Banyan
09005191	3-9-004-005-0217	Maui Banyan

Real Property Appraiser Lewis Dela Cruz (cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004876	3-9-001-043-0001	Maui Beach Vacation Club
09004878	3-9-001-043-0002	Maui Beach Vacation Club
09004882	3-9-001-043-0004	Maui Beach Vacation Club
09004884	3-9-001-043-0006	Maui Beach Vacation Club
09004885	3-9-001-043-0007	Maui Beach Vacation Club
09004886	3-9-001-043-0008	Maui Beach Vacation Club
09004887	3-9-001-043-0009	Maui Beach Vacation Club
09004889	3-9-001-043-0010	Maui Beach Vacation Club
09004890	3-9-001-043-0011	Maui Beach Vacation Club
09004892	3-9-001-043-0012	Maui Beach Vacation Club
09004893	3-9-001-043-0013	Maui Beach Vacation Club
09004895	3-9-001-043-0014	Maui Beach Vacation Club
09004897	3-9-001-043-0015	Maui Beach Vacation Club
09004898	3-9-001-043-0016	Maui Beach Vacation Club
09004901	3-9-001-043-0017	Maui Beach Vacation Club
09004902	3-9-001-043-0018	Maui Beach Vacation Club
09004909	3-9-001-043-0019	Maui Beach Vacation Club
09004910	3-9-001-043-0020	Maui Beach Vacation Club
09004912	3-9-001-043-0021	Maui Beach Vacation Club
09004914	3-9-001-043-0022	Maui Beach Vacation Club
09004916	3-9-001-043-0023	Maui Beach Vacation Club

Real Property Tax Division Agenda
April 21, 2010

09004917	3-9-001-043-0024	Maui Beach Vacation Club
09004919	3-9-001-043-0025	Maui Beach Vacation Club
09004922	3-9-001-043-0026	Maui Beach Vacation Club
09004924	3-9-001-043-0027	Maui Beach Vacation Club
09004925	3-9-001-043-0028	Maui Beach Vacation Club
09005044	3-9-001-043-0029	Maui Beach Vacation Club
09005048	3-9-001-043-0030	Maui Beach Vacation Club
09005049	3-9-001-043-0031	Maui Beach Vacation Club
09005052	3-9-001-043-0032	Maui Beach Vacation Club
09005053	3-9-001-043-0033	Maui Beach Vacation Club
09005057	3-9-001-043-0035	Maui Beach Vacation Club
09005059	3-9-001-043-0036	Maui Beach Vacation Club
09005061	3-9-001-043-0037	Maui Beach Vacation Club
09005064	3-9-001-043-0039	Maui Beach Vacation Club
09005066	3-9-001-043-0040	Maui Beach Vacation Club
09005068	3-9-001-043-0041	Maui Beach Vacation Club
09005071	3-9-001-043-0042	Maui Beach Vacation Club
09005073	3-9-001-043-0043	Maui Beach Vacation Club
09005075	3-9-001-043-0044	Maui Beach Vacation Club
09005078	3-9-001-043-0045	Maui Beach Vacation Club
09005082	3-9-001-043-0046	Maui Beach Vacation Club
09005083	3-9-001-043-0047	Maui Beach Vacation Club
09005087	3-9-001-043-0048	Maui Beach Vacation Club
09005089	3-9-001-043-0049	Maui Beach Vacation Club
09005052	3-9-001-043-0050	Maui Beach Vacation Club
09005095	3-9-001-043-0051	Maui Beach Vacation Club
09005107	3-9-001-043-0052	Maui Beach Vacation Club
09005099	3-9-001-043-0053	Maui Beach Vacation Club

- III. Next Hearings:**
May 5, 2010
May 19, 2010
June 2, 2010
June 16 & 17, 2010 – Molokai
July 7, 2010
July 21, 2010
August 4, 2010
August 18, 2010
September 1, 2010
September 15, 2010
October 6, 2010
October 20, 2010
November 3, 2010
November 17, 2010
December 1, 2010
December 15, 2010

IV. Adjournment