



**REAL PROPERTY TAX
BOARD OF REVIEW**

County of Maui Service Center,
at the Maui Mall
70 E. Kaahumanu Ave., Suite A-18
Kahului, HI 96732
December 15, 2010
9:00 AM

AGENDA

BOARD MEMBERS

Dean Frampton, Chair
Joshua Lindsey, Vice Chair
Susanna Soto
Matthew Driggers
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 Scott Wells (2010 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
10007568	2-4-001-004-0000	Alexander & Baldwin, Inc
10007570	2-4-001-019-0000	A & B – Hawaii Inc
10007580	2-8-004-057-0000	A & B – Hawaii Inc
10007596	2-8-004-058-0000	A & B – Hawaii Inc
10007600	2-8-004-059-0000	A & B – Hawaii Inc
10007602	2-8-004-066-0000	A & B – Hawaii Inc

Real Property Appraiser Grant Nakama (2010 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>	
10007517	2-1-007-095-0074	96 Makena Surf, LLC	
10007604	3-7-004-007-0000	A & B Properties Inc	
10007606	3-7-004-009-0000	A & B Properties Inc	
10007611	3-7-009-006-0000	A & B Properties Inc	
10007616	3-7-009-014-0000	A & B Properties Inc	
10007618	3-8-006-001-0000	A & B Properties Inc	
10007627	3-8-066-048-0000	A & B Properties Inc	
10007394	3-8-079-013-0000	Alexander & Baldwin Inc	
10007064	2-1-008-117-0035	Countrywide Bank, Kai Malu	
10007136	2-1-008-117-0097	Volen,Bart Wayne Kai Malu	
10007245	2-1-008-119-0003	Jazz Trust	Hoolei
10007530	2-1-008-119-0067	Mahajan,Sat Pal & Padma Tr	Hoolei
10007664	2-1-008-119-0068	SJSK, LLC	Hoolei
10007665	2-1-008-119-0069	Minshull, Lee Steve	Hoolei
10007529	2-1-008-119-0070	St Ignatius Properties Inc	Hoolei
10007528	2-1-008-119-0072	Farrelly-Chapman	Hoolei
10007802	2-1-008-119-0081	Wailea G3 LLC	Hoolei
10008412	2-1-008-119-0111	Polito, Joseph Michael	Hoolei
10009352	2-1-008-126-0093	Geiger, Karen Lee	
10007279	2-1-011-001-0042	Tenenblatt, Henry & Marcy Trust	
10009351	2-1-023-004-0007	Skidmore, Daniel Robert	
10007389	2-1-023-004-0015	Herget, Thomas K 1983 Trust	

Real Property Appraiser Kari Stockwell (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>	
09006183	4-5-004-002-0001	Heily's Puunoa Beach Two, LLC	
09006184	4-5-004-002-0002	Hawaii, LLC	
09006185	4-5-004-002-0003	Cook, Brian R Trust	
09006186	4-5-004-002-0004	Hoffman, Keith L	
09006192	4-5-004-002-0005	Lamon, John/Marlene Fam Tr	
09006193	4-5-004-002-0006	Mendez, Valerie & Robert Tr	
09006195	4-5-004-002-0007	Shannahan, Timothy Scott	
09006198	4-5-004-002-0008	Cook, John H	
09006199	4-5-004-002-0009	Heily's Puunoa Beach LLC	
09006200	4-5-004-002-0010	Pacific Community Builders	
09006201	4-5-013-027-0019	Windham, Marie	
09003130	4-5-013-027-0037	Murphy, Thomas O	
09003516	4-5-013-027-0038	Dinsmoor, Keith/Marina Fam Tr	
09003090	4-5-013-027-0041	Russ Enterprises LTD	

Real Property Appraiser Joshua Pooauhi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003063	4-4-001-097-0004	H P Graham Construction Co., Inc
09002843	4-4-001-097-0048	Pierce,Anthony Lowell
09004181	4-4-001-097-0184	Robertson,Theodore Ross
09002825	4-4-001-097-0243	Marble,Calvin D Fam Trust
09003362	4-4-001-097-0258	Island Insurance Company, LTD
09004203	4-4-001-097-0270	Willner,Ayal
09004489	4-4-001-097-0276	Gupta,Ram
09005155	4-4-001-097-0293	Graham,Hendrik James
09002890	4-4-001-097-0297	Island Insurance Company, LTD
09002826	4-4-001-097-0299	Marble,Calvin D Fam Trust
09006161	4-4-001-097-0334	Doerr,Jerry Wayne
09002897	4-4-001-097-0340	Mahan,Lloyd Luvern
09004800	4-4-001-097-0362	Gunderson,James Donald Jr
09005872	4-4-001-097-0390	Bender,Loren Eugene
09003139	4-4-001-097-0394	Meltzer,Richard
09003173	4-4-001-097-0397	Sedler,Stephen Christine Tr
09006585	4-4-001-097-0430	Dayton Family Trust

Real Property Appraiser Joy Makua (2009 - 2010 Appeals)

10007575	2-5-005-054-0000	A & B – Hawaii inc
10007332	2-1-007-097-0000	Milne,Dugal Baldwin
09004546	2-1-008-103-0025	Jones,Jeffrey Griffin
09002869	2-1-008-112-0001	Frigon,Russell Lee
09002737	2-1-008-112-0002	PL & H Commercial, LLC
09002734	2-1-008-112-0015	PL & H Commercial, LLC
09002736	2-1-008-112-0027	PL & H Commercial, LLC
09002741	2-1-008-112-0031	PL & H Commercial, LLC
09003059	2-1-008-112-0032	Hansen,Robert Noel
09006159	2-1-008-112-0036	Cooper, Richard Douglas
09003326	2-1-010-023-0000	Weisel,Thomas W
09003356	2-1-011-006-0000	Makena Keoneoio I, LLC
09003359	2-1-011-007-0000	Makena Keoneoio II, LLC
09003457	2-1-011-008-0000	Finn,Stephen Andrew
09006122	2-1-011-028-0000	Schloemer,James Henry
09002669	2-1-013-043-0000	Noto,Blaise John Trust
09006102	2-1-013-050-0000	Palekana Awa LLC

Real Property Appraiser Joy Makua (2009 - 2010 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002931	2-1-013-068-0000	Frisella,Living Trust
09004571	2-1-014-051-0000	Horan,Douglas F
09002895	2-1-015-087-0000	Sine,Robert David
09003496	2-1-015-107-0000	Armenta,Rocio
09004097	2-1-018-047-0000	Derham,Robert E
09002933	2-1-018-054-0000	Homer Ventures LLC
09002801	2-1-021-028-0000	GFC Properties LLC
09002928	2-1-021-053-0000	Ulrich,Volker Erwin
09004059	2-1-022-011-0000	Magnuson,Revoc Trust
09004132	2-1-022-012-0000	Larson Family Investment Tr
09003469	2-1-022-034-0000	Cunningham,Kenneth Michael
09003268	2-1-022-047-0000	Deel,Revocable Trust
09003371	2-1-022-055-0000	Henry,William Lockwood
09003304	2-1-022-058-0000	Brazil,Rico (NMN)
09003325	2-1-022-063-0000	Vail,John Richard
09003221	2-1-022-066-0000	Poncia,Raymond J Jr Fam Tr
10007402	3-9-051-041-0000	DKK Properties, LLC

Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002832	3-9-017-003-0001	A & L Properties, LLC
09002839	3-9-017-003-0031	A & L Properties, LLC
09005952	3-9-017-003-0039	Hartleroad,Steven Alan
09002720	3-9-017-003-0041	Nielsen,Leif Gunnar
09003171	3-9-017-003-0045	Little,William Lawrence
09002747	3-9-017-003-0047	Rand,Gary
09003336	3-9-017-003-0050	Bartholomew,Robin
09003674	3-9-017-018-0004	Plenty,Nancy Dance
09002946	3-9-017-018-0005	Mills,Tracey M
09002730	3-9-017-018-0006	Thatcher Family Trust
09003564	3-9-017-050-0000	Halama Properties, L.P.
09004753	3-9-017-068-0000	Kalama Heights Retirement

Real Property Appraiser Wes Yoshioka (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09005596	4-2-009-002-0000	Honolua Ridge I RE, LLC
09003375	4-2-009-005-0000	Honolua Ridge I RE, LLC
09005604	4-2-009-015-0000	Honolua Ridge I RE, LLC
09005583	4-2-009-016-0000	Honolua Ridge I RE, LLC

Real Property Appraiser Lewis Dela Cruz (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004829	4-3-015-032-0000	Genesis Family Trust
09003210	4-3-015-058-0000	Maass, Thomas H Jr Rev Liv Tr
09003529	4-3-020-031-0000	Bumanglag, Victor
09003062	4-3-020-074-0000	St. Clair, James Joseph
09003578	4-3-020-093-0000	Kever, Wayne Dervon
09003539	4-3-020-101-0000	Thompson, John
09003606	4-3-020-116-0000	Woods, Family Trust
09003010	4-3-021-018-0000	Silard, Stephen Andrew
09005015	4-3-021-110-0000	Thibaut, Angela Leilani
09004710	4-4-001-071-0017	Robinson Maui Sand Partnsp

III. Status of Appeals

Number of appeals active and pending by land class

IV. Notice of Complaints

Review Ordinance

V. Status of Annual Report

Review of Annual Report Draft

VI. Next Hearings:

January 5, 2011

January 19, 2011

February 2, 2011

February 16, 2011

March 2, 2011

March 16, 2011

VII. Adjournment