



**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  
May 11, 2011  
10:00 AM

**AGENDA**

BOARD MEMBERS

Joshua Lindsey  
Matthew Driggers  
Susanna Soto  
Patrice Matsumoto  
Bernice Lu

REAL PROPERTY TAX  
OFFICERS

Scott Teruya  
Property Tax 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.

**A. Call to Order**

Introduction of new Board of Review Member, Bernice Lu  
Introduction of new Board of Review Clerk – James Kurokawa (Kimo)

**B. Unfinished Business**

1. Remaining 2009 and 2010 Appeals

**C. New Business**

1. New and Returning Member Orientation-Duties/Responsibilities,  
Presented by Adrienne Heely, Deputy Corporation Counsel  
A. Power Point Presentation  
a. Sunshine Law  
b. Administrative Rules  
c. Code of Ethics

2. Appraisal Process – Real Property Tax Division
  - a. Condominium Valuation
  - b. Land Valuation
  - c. Agricultural Use
  - d. Improvement Valuation
  - e. Property Classification
  - f. Exemptions
  
3. Resolve to accept or not to accept two appeals that were filed late for 2010.
  - TMK #4-5-001-016-0000 Friedman Investment Group
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**F. 2011 Appeals – Discussion**

**G. Election of Chair and Vice Chair**

**H. Future hearing dates including the annual hearing on Molokai**

**I. Adjournment**