

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved : 2/12/2021

Board/Commission:	BOARD OF REVIEW	Meeting Date	January 08, 2021
Location	Microsoft Teams Teleconference	Start of Meeting: 1:01 p.m.	End of Meeting: 2:07 p.m.
Present	Chair Craig De Costa, Vice Chair Christopher White, Member Julie Caspillo, Member Stella Fujita, and Member Katherine Otsuji. Also: Director of Finance Reiko Matsuyama, Deputy Director of Finance: Michelle Lizama. Office of the County Attorney: Deputy County Attorney Mark Bradbury, Boards & Commissions Staff: Administrative Specialist Anela Segreti, Support Clerk Arleen Kuwamura. Real Property Tax Manager: Brad Cone. COK Appraisers: Damien Ventura, Sean Roche		
Excused	Member Stella Fujita		
Absent	None		
SUBJECT	DISCUSSION	ACTION	
	Prior to the start of the meeting, Deputy County Clerk Eddie Topenio, Jr, gave the Oath of Office to reappointed Board Member Stella Fujita.		
Call to Order		Chair Craig de Costa called the meeting to order at 1:01 p.m. There was 5 members present which constituted a quorum.	
Election of Chair and Vice Chair for Calendar Year 2021	Ms. Caspillo asked the County Attorney Mark Bradbury to clarify the rules regarding a Chair serving continuous term or just a consecutive term. Mr. Bradbury clarified the ruling is for just a consecutive term and may be reestablished later. Chair De Costa requested nominations for the position of the Chair. Chair White requested nominations for the position of the Vice Chair.	<i>Ms. Caspillo moved to nominate Chris White for the position of Chairperson for 2021. Ms. Otsuji seconded the motion. Motion carried 5:0</i> <i>Ms. Caspillo moved to nominate Katherine Otsuji for the position of Vice Chair for 2021. Ms. Fujita seconded the motion. Motion carried 5:0.</i>	
Approval of Minutes	a. <u>Open Session Minutes – December 04, 2020</u>	<i>Mr. De Costa moved to approve the minutes of December 04, 2020, moved to approve the Open Session Meeting Minutes. Ms. Fujita seconded the motion. Motion carried 5:0.</i>	
Establish	a. <u>Reprints from the County of Kaua‘i’s webpage on Understanding</u>		

SUBJECT	DISCUSSION	ACTION
<p>Format for Hearing of Appeals</p>	<p><u><i>your Real Property Taxes and Information for Taxpayers concerning Property Assessments Appeals to the Board of Review</i></u></p> <p>Chair De Costa asked if the Board members had any comments or discussion.</p> <p>With no further discussion, the Board moved on to the next agenda item.</p> <p>b. <u>Orientation from the County Attorney’s Office regarding Board of Review procedure and applicable Sunshine Law</u></p> <p>Mr. Bradbury presented the document he provided to the Board (on file). A discussion regarding the Sunshine Law that the Board must base its decision on the evidence presented before it.</p> <p>Mr. De Costa stated that it would be best if a Board member felt they needed information it would be best to look it up before the meeting and bring it to the attention of both the County and the Appellant so they can give their opinion of what was found, so that the information is recorded on record as to information that is considered.</p> <p>Ms. Otsuji stated she looks things up just to educate herself on the property.</p> <p>Chair White stated to have information would help make informed decision and asked if there was any laws that said you could not. An in-depth discussion ensued. Mr. Bradbury reiterated the Board is only supposed to make decision based on evidence presented during the hearing.</p> <p>Chair White called for approval of established format for hearing of appeals.</p>	<p><i>Ms. Caspillo moved to approve the Establishment Format for Hearing of Appeals. Ms. Fujita seconded the motion. Motion carried 5:0.</i></p>

SUBJECT	DISCUSSION	ACTION
	<p>With no further discussion, the Board moved on to the next agenda item.</p> <p>c. <u>PowerPoint presentation from the Real Property Tax Manager on an overview of appeals, assessment methods, tax classifications, and an update on changes to the laws</u></p> <p>Mr. Cone thanked the Chair, Vice Chair, and Board members for their time and willingness to serve. He added that He wanted to thank the Board and Commission staff with getting the Teams Teleconference set up and felt it a valuable asset now and even post Covid-19.</p> <p>Mr. Hunt explained that the presentation he prepared was similar to last year’s presentation and they will have a discussion about the economic effects of Covid-19, as it has been pretty interesting.</p> <p>Mr. Cone presented his PowerPoint presentation to the Board (on file).</p> <p>Ms. Caspillo wanted to know if tax rates for 2021the same as tax rates for 2020. Mr. Cone explained the only tax rate changes was for residential investor, which was 1940. The tax rates will be set in May or June.</p> <p>Ms. Otsuji asked if there were changes with the owner occupant market, and if he noticed a decline or is it remaining stable.</p> <p>Mr. Cone replied there was no decline in residential housing. Any house in good condition is going very fast, have high values and going at a premium.</p> <p>Chair White enquired if there was any more questions and with no further discussion, the Board moved on to the next agenda item.</p>	

SUBJECT	DISCUSSION	ACTION
Appeals	1. <u>20-0000119</u> <u>D.Ventura</u> <u>Glenn & Kim Rudolfsky</u> <i>Ms. Fujita moved to approve the County's stipulation for the total market value, assessed value, and net taxable value of \$1,905,300. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	<u>5-2-017-024-0002</u>
Withdrawals/ Stipulations	2. <u>20-0000041</u> <u>M.Hubbard</u> <u>Douglas Cameron</u> <i>Mr. De Costa moved to approve the County's stipulation for the total market value, assessed value, and net taxable value of \$599,800. Ms. Caspillo seconded the motion. Motion carried 5:0.</i>	<u>4-3-008-001-0139</u>
Review and Possible Approval of Meeting Schedule of 2021	<p>Chair White asked if everyone had a chance to review the Meeting Schedule.</p> <p>Chair De Costa noted he had a hard time viewing his and wanted to confirm meetings on first two Fridays of each month.</p> <p>It was noted to make one correction to the schedule "June 11th" no meeting due to King Kamehameha I Day.</p>	<p><i>Ms. Otsuji moved to approve the meeting schedule of 2021 with the correction of "June 11th" no meeting. Ms. Fujita seconded the motion. Motion carried 5:0.</i></p>
Review Annual Report to the Mayor for 2020	<p>Chair White asked if everyone reviewed the Mayor's Report. The question came up about the recommendations the Board made on last year's Mayor's report being completed. RPA needs to research further.</p> <p>Ms. Caspillo suggested that we note on the report the Covid-19 situation changed the course of meeting from in person to Teleconference "Team Meetings."</p> <p>Chair White differed the Mayor's Report to the next meeting.</p>	

SUBJECT	DISCUSSION	ACTION
Announcements	<u>Next Meeting: Friday, February 05, 2021 Teleconference</u>	
Public Comments		<i>None.</i>
Discussion		
Executive Session		<i>Pursuant to HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4)(b) and 92-6(a)(2), Ms. Fujita moved that the Board go into Executive Session at 1:03 p.m. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	The meeting resumed in Open Session at 1:30 p.m. <i>Mr. De Costa moved to ratify the Board's decisions in Executive Session and to make those decisions public. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>
Appeal		
Adjournment		Chair White adjourned the meeting at 2:07 p.m.

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Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Chris White, Chair

Approved as circulated.

Approved with amendments. See minutes of _____ meeting.