

TAX BOARD ORF REVIEW
Organizational Meeting
Wednesday, March 13, 2024
Real Property Tax Conference Room
101 Pauahi St. Suite 4 Hilo, Hawaii

MEETING MINUTES

CALL TO ORDER

Chairman Michael Okumoto called the meeting to order at 10:03 a.m.

ROLL CALL

Present: Board Members, Michael Okumoto, Dale Tokuuke, and Jason Eisert.
Deputy Corporation Counsel Sylvia Wan and Deputy Corporation Counsel Keyra Wong.
Real Property Tax Administrator, Lisa Miura; Real Property Tax Asst. Administrator, Keita Jo; RPT Appeals Board Clerk, Tyoany Tavares.

STATEMENTS FROM THE PUBLIC

There were no statements from the public.

APPROVAL OF MINUTES

The meeting minutes of October 31, 2023, November 1, 2023, and the complaint hearing minutes of November 7, 2023, were distributed to the Board Members prior to the meeting for their review. There were no corrections noted.

Motion: Mr. Eisert moved to accept the meeting minutes of October 31, 2023, November 1, 2023, and November 7, 2023, as presented. Seconded by Mr. Tokuuke. A call for discussion was made. Motion passed by a vote of 3:0.

NEW BUSINESS

a. Welcome New Board Members

There were no new Board Members present. The Mayor's Office is currently seeking candidates to fill the vacant position left by outgoing members, Ms. Blancett-Maddock and Mr. Sullivan.

b. Election of Offices

Motion: Mr. Tokuuke moved to elect Michael Okumoto as Chairperson. Seconded by Mr. Eisert. A call for discussion was made. Mr. Okumoto accepted the nomination. Motion passed by a vote of 3:0.

Motion: Mr. Tokuuke moved to elect Jason Eisert as Vice-Chairperson. Seconded by Mr. Okumoto. A call for discussion was made. Mr. Eisert accepted the nomination. Motion passed by a vote of 3:0.

c. Establish Workshop date, place and agenda

The Annual Board of Review Workshop is an all-day event, typically scheduled in early June/July just before the start of the appeal hearings. After reviewing dates and comparing schedules, the Board, Corp Counsel, and Real Property Tax agreed on scheduling the workshop on Tuesday, July 9, 2024 at the

WHCC Community Hale. At this time, the Board did not have any new suggestions on topics for the workshop agenda.

Motion: Mr. Tokuuke moved to hold the annual workshop training on July 9, 2024 at the WHCC Community Hale. Seconded by Mr. Eisert. A call for discussion was made. Motion passed by a vote of 3:0.

d. Establishing Dates for the 2024 Tax Appeal Case Hearings

A list of tentative appeal hearing dates were distributed to the Board.

The dates selected are as follows:

	Hilo	Kona
July		9, 23-24, 30-31
August	13-14, 27-28	13-14, 27-28
September		3-4
October	8-9	8-9, 29-30
November	12-13	12-13

The Board was informed that the conference rooms were reserved on both sides of the island for the same dates as not all dates will be utilized. The appeal hearing schedule will be determined based on the number of appeals received for the year. Hilo hearings will be held at the Aupuni Center Conference Room at the Aupuni Center. Kona hearings will be held in the Community Hale and B2 (Old Liquor room) at the West Hawaii Civic Center.

A discussion took place between the Board members, Deputy Corporation Counsel & the Real Property Tax administration of each party's availability on the hearing dates provided.

Motion: Mr. Okumoto moved to accept the changes to the 2023 Appeal Hearing dates, eliminating July 2-3, 10, 16-17; August 6-7, 20-21; September 10-11, 17-18, 24-25; October 1-2, 15-16. Seconded by Mr. Eisert. A call for discussion was made. Motion passed by a vote of 3:0.

REAL PROPERTY TAX UPDATE ON BILLS RELATING TO ASSESSMENT

Real Property Tax Assistant Administrator, Keita Jo, and Real Property Tax Administrator, Lisa Miura, presented and facilitated discussion on the following Bills impacting real property taxation at the State and County levels.

- a. HB1537/SB2056 – DOE RPT Surcharge
- b. HB1634 – Minimum Tax
- c. HB2517/SB2770 – Alternative Energy – Payment In Lieu of Taxes

DISCUSSION OF 2024 ALL COUNTY BOARD OF REVIEW CONFERENCE

- a. Date, place, time and agenda

Mr. Jo informed the Board that the 2024 Board of Review Conference, hosted by the City and County of Honolulu, is currently scheduled for Friday, June 7, 2024. The conference generally takes place from 10:00 a.m. till about 3:00 p.m. to allow people to fly in and out. The venue is in the process of being secured, but in the past the conference was held in the conference center at Honolulu airport to allow easy commute. The agenda is still being drafted but it typically covers various topics handled by the Boards across the state.

At this time all members of the Board of Review voiced that they are open and willing to attend the conference in Honolulu. Deputy Corporation Counsel, Sylvia Wan and Keyra Wong, will check their schedules and confirm their availability at a later time.

ANNOUNCEMENTS

There were no announcements.

ADJOURNMENT

Mr. Eisert motioned to adjourn the meeting. Seconded by Mr. Tokuke. A call for questions was made. Seeing none, motion passed by (3:0). The meeting was adjourned at 10:35am.

Respectfully submitted,



Tyoany Tavares

Real Property Appeals Board Clerk