

TAX BOARD OF REVIEW
Workshop Meeting
Tuesday, July 9, 2024
WHCC Community Meeting Hale
74-5044 Ane Keohokalole Hwy. Kailua Kona, Hawaii

CALL TO ORDER

Chairperson Michael Okumoto called the meeting to order at 10:00 a.m.

ROLL CALL

Present were:

Board Members, Michael Okumoto, Jason Eisert and Dale Tokouke.

Deputy Corporation Counsel Sylvia Wan and Deputy Corporation Counsel Keyra Wong.

Deputy Director of Finance Aaron Brown, Real Property Tax Administrator Lisa Miura, RPT Asst. Administrator Keita Jo, RPT Valuation Analyst Ernest Texeira, RPT Valuation Analyst Kaleb Meno, RPT Valuation Analyst Derek Fondy, Appraisal Supervisor Dionne Costa, Appraiser Matthew Radmilovic, RPT Appeals Board Clerk Tyoany Tavares.

REMARKS

Ms. Lisa Miura said opening remarks expressing gratitude and appreciation towards the Board Members and thanked the County staff for their hard work on preparation of the workshop. Mr. Aaron Brown also thanked the County staff for the invitation to attend the Board Workshop and the work put into it. Mr. Brown thanked the Board for their time and commitment serving the Tax Board of Review, and commented on having additional volunteers apply to serve on the Board.

GENERAL REAL PROPERTY TAX TRAINING, WORKSHOP, PRESENTATIONS

1. Asst. Real Property Tax Administrator, Keita Jo, presented and facilitated discussion on the 2024 Appeal Process and briefly dissected through the various reference materials provided for the training.
2. Real Property Tax Administrator, Lisa Miura, presented and facilitated discussion on the budget and legislative matters impacting real property taxation at the State and County levels.
3. Valuation Analyst, Ernest Texeira presented and facilitated discussion on the 2024 Sales Ration Analysis. This included the International Association of Assessing Officers (IAAO) standards, methodology, and the result of the analysis which covered the level of assessment for vacant land, improved residential, condominiums, and commercial properties within Hawaii County.

Recessed: 11:30 a.m.

Reconvened: 12:30 p.m.

4. RPT Appraisal Supervisor, Dionne Costa presented and facilitated discussion on 2023 market updates for residential properties and vacant land.

RPT Appraiser, Matthew Radmilovic presented and facilitated discussion on 2023 market updates for high-end and resort areas.

Valuation Analyst, Kaleb Meno presented and facilitated discussion on 2023 market updates for residential condominiums.

RPT Appraisal Supervisor, Dionne Costa also presented and facilitated discussion on 2023 market updates for commercial, retail, industrial and hotel properties. Including a comparison between the State and National level.

Recess: 1:34 pm

Reconvened: 1:46 pm

5. Asst. Real Property Tax Administrator, Keita Jo presented and facilitated discussion on Agricultural Use Programs and the legislative changes that impact the Real Property Tax assessment, along with newcoming Ag programs. This included guidelines, examples, overview of program criteria, and implications of a breach of the dedication.

A call for questions was made.

6. Deputy Corporation Counsel, Sylvia Wan, presented and facilitated discussion on the Role of the RPT Board of Review, Robert's Rules of Order and Sunshine Law. This included but is not limited to a review of Hawaii County Code, Chapter 19, section 19-97(a) and The Rules & Regulations of The Board of Review.

A call for questions was made.

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 3:05 p.m.

Respectfully submitted,



Tyoany Tavares

Real Property Appeals Board Clerk