

TAX BOARD ORF REVIEW
Organizational Meeting
Tuesday, March 11, 2026
Real Property Tax Conference Room
74-5044 Ane Keohokalole Hwy. Blad D 2nd Flr. Kailua Kona, HI 96740

MEETING MINUTES

CALL TO ORDER

Vice Chairman Jason Eisert called the meeting to order at 10:18 a.m.

ROLL CALL

Present: Board Members, Jason Eisert, Kimberly Lin, and Mark Davis; 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 28, 2025 were distributed to the Board Members prior to the meeting for their review. There were no corrections noted.

Ms. Kim Lin moved to accept the meeting minutes of October 28, 2025 as presented. Seconded by Mr. Davis. A call for discussion was made. Seeing none, the motion passed with 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 member, Mr. Dale Tokouke.

b. Election of Offices

Mr. Davis moved to elect Jason Eisert as Chairperson. Second, by Ms. Lin. A call for discussion was made. Mr. Eisert accepted the nomination. Motion passed with a vote of 3:0.

Mr. Davis moved to elect Kimberly Lin as Vice Chair. Second, by Mr. Eisert. A call for discussion was made. Ms. Lin accepted the nomination. Motion passed with 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 members, Corporation Counsel, and Real Property Tax agreed on scheduling the workshop on Tuesday, July 14, 2026 at the Aupuni Center Conference Room located at 101 Pauahi Street in Hilo. At this time, the Board requested going over the new Agricultural programs, market trends for commercial, condos,

high-end and residential areas, Long-Term rentals and to review all changes to any other existing programs, to be included in the workshop agenda.

Real Property administration agreed to have suggested topics included, amongst all other information being discussed and reviewed for the Workshop.

Mr. Davis moved to hold the annual workshop training on July 14, 2026 at the Hilo Aupuni Center Conference Room, and to the requested agenda items. Seconded by Mr. Eisert. A call for discussion was made. Motion passed with a vote of 3:0.

d. Establishing Dates for the 2026 Tax Appeal Case Hearings

A list of tentative appeal hearing dates were distributed to the Board and others in attendance.

The available dates selected are as follows:

	Hilo	Kona
July		21-22,
August	11-12, 18-19,	4-5, 18-19,
September	1-2	1-2, 8-9, 15-16, 22-23, 29-30
October	6-7	6-7, 13-14, 20-21

The Board was informed that although the conference rooms were reserved on both sides of the island for the same dates, not all dates will be utilized. The appeal hearing schedule will be determined based on the number of appeals received for the year and the location. 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 the B2 Conference Room, at the West Hawaii Civic Center.

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

Mr. Eisert moved to accept the changes to the 2026 Appeal Hearing dates, eliminating July 7-8; August 25-26; November 17-18. Second, by Ms. Lin. A call for discussion was made. Seeing none, the motion passed with a vote of 3:0.

UPDATE ON BILLS RELATING TO REAL PROPERTY TAX

- a. Real Property Tax Administrator, Lisa Miura, facilitated discussion on the legislative matters impacting real property taxation at the State and County levels. These topics included discussion on new Agricultural changes, Long-Term Rental tax class, Private Roads, Ag Kupuna, Residential Tier III tax class, Aina Kupuna, HB 2147 on Constitutional Amendment on Residential Investment properties, and SB2702 on DHHL with Tax Sale properties. *(Info sheet was distributed)*

ANNOUNCEMENTS

The next meeting of the County of Hawaii Board of Review will be held on Tuesday, July 14, 2026, at the Aupuni Center Conference Room (Time is yet to be determined), located at 101 Pauahi St, Hilo, Hawaii 96720.

EXECUTIVE SESSION

No executive session was called at this time.

ADJOURNMENT

Mr. Davis mentioned adjourning the meeting. Second, Ms. Lin. A call for questions was made. Seeing none, the motion passed by (3:0). The meeting was adjourned at 11:12 a.m.

Respectfully submitted,



Tyoany Tavares

Real Property Appeals Board Clerk

DRAFT