

STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES
Land Division
Honolulu, Hawaii 96813

September 22, 2023

Board of Land and Natural Resources
State of Hawaii
Honolulu, Hawaii

PSF No.: 23KD-039

Kauai

Amend Prior Board Action of August 11, 2023, Item D-1, *Annual Renewal of Revocable Permits for Kauai*, and Termination of Revocable Permit No. S-7833, Lorrin J. Aiwohi, Permittee, Kapaa Homesteads, First Series, Kawaihau, Kauai, Tax Map Key: (4) 4-6-006:028 & 029.

The purpose of the amendment is to remove Revocable Permit No. S-7833, Lorrin J. Aiwohi, Permittee, from the list of annual revocable permits for 2024.

PURPOSE:

Termination of Revocable Permit No. S-7833, Lorrin J. Aiwohi, Permittee.

LEGAL REFERENCE:

Section 171-55, Hawaii Revised Statutes, as amended.

LOCATION:

Portion of Government lands situated at Kapaa Homesteads, First Series, Kawaihau, Kauai, identified by Tax Map Key: (4) 4-6-006:028 & 029, as shown on the attached map labeled **Exhibit A**.

AREA:

TMK: (4) 4-6-006:028: 5.670 acres, more or less.
TMK: (4) 4-6-006:029: 3.500 acres, more or less.
Total: 9.170 acres, more or less.

Zoning:

State Land Use District: Agriculture
County of Kauai CZO: Agricultural

TRUST LAND STATUS:

Section 5(b) lands of the Hawaii Admission Act

DHHL 30% entitlement lands pursuant to the Hawaii State Constitution: NO

CURRENT USE STATUS:

Encumbered by Revocable Permit No. S-7833 issued to Lorrin J. Aiwohi, married, as tenant in severalty, Permittee.

CHARACTER OF USE:

Pasture Purposes.

COMMENCEMENT DATE OF PERMIT:

Commenced on August 1, 2013.

MONTHLY RENTAL:

\$190.00.

EFFECTIVE REVOCATION DATE:

Date of Board action. See Remarks section.

DCCA VERIFICATION:

Not applicable. Permittee is not operating a business and, as such is not required to register with DCCA.

REMARKS:

The Board of Land and Natural Resources (Board) approved the issuance of a revocable permit to Lorrin J. Aiwohi at its meeting of February 22, 2013, under agenda Item D-3. Revocable Permit No. S-7833 between Mr. Aiwohi and the State thereafter became effective on August 1, 2013, and has been renewed each year since as part of the annual renewals of revocable permits for Kauai.

At its meeting of August 11, 2023, Item D-1, the Board approved the 2024 annual renewal of all RPs for Kauai. See attached **Exhibit B**, which includes pertinent portions of the August 11, 2023, submittal. Staff discussed leaving this RP off of the renewal list but had hoped the permittee would cure the default and wanted to give him time to do so. It was also easier to leave the RP on the renewal list at the time rather than create more

backend work for staff.

Pursuant to the provisions contained in Revocable Permit S-7833, Lorrin J. Aiwohi, Permittee, was mailed a Notice of Default (NOD) letter dated June 26, 2023 (see attached **Exhibit C**), for:

- ___ Failure to keep lease rental payments current
- ___ Failure to post required security deposit
- ___ Failure to post required fire insurance policy
- ___ Failure to post required liability insurance policy
- x Other: Failure to pay County of Kauai Real Property Tax

This notice offered the Permittee a thirty-day cure period to correct the default. This cure period expired on July 26, 2023. As of August 25, 2023, this breach has not been cured.

As of August 25, 2023, the current status of all permit compliance items is as follows:

RENT: The Permittee is current with rent.

As of 8/24/23, permittee is current with rent. Permittee has a history of delinquency in rent payments, accruing late fees six times in 2021, eight times in 2022, and four times so far in 2023. NODs were sent to the permittee on the following dates:

- June 22, 2022
- February 25, 2022
- September 9, 2021
- August 2, 2021
- June 2, 2020
- July 26, 2019
- July 18, 2018
- May 22, 2018
- September 18, 2017
- August 22, 2016

INSURANCE: The Permittee has posted the required liability insurance policy.

Permittee has posted a current liability insurance policy with DLNR with an expiration date of September 14, 2023. Permittee has a history of failure to maintain current liability insurance with NODs sent on the following dates:

- October 15, 2019
- October 24, 2018
- October 10, 2017
- September 20, 2016
- May 12, 2016
- March 12, 2016
- February 12, 2015

SECURITY DEPOSIT: The Permittee has posted the required security deposit.

REAL PROPERTY TAX: The Permittee is not current with County of Kauai Real Property taxes.

As of 8/24/2023, Permittee is \$11,878.62 behind on County of Kauai Real Property Taxes. Separated by parcel, permittee has an outstanding tax balance of \$2,490.45 on parcel 028, and \$1,927.21 on parcel 029, having paid no taxes since 2014 and 2016 respectively. Permittee has been issued two NODs by the County of Kauai during this time, on November 1, 2018, and November 1, 2019 (see attached **Exhibit D.**)

Revocable Permit S-7833 provides at paragraph A.6 as follows:

6. [The Permittee shall] Pay all real property taxes assessed against the Premises from the commencement date of this permit.

As discussed above, an NOD for non-payment of real property taxes was sent on June 26, 2023, and as of August 25, 2023, this breach has not been cured.

Revocable Permit S-7833 further provides at paragraph B.2 as follows:

The Board may revoke this permit for any reason whatsoever, upon written notice to the Permittee at least thirty (30) calendar days prior to the revocation; provided, however, that in the event payment of rental is delinquent for a period of ten (10) calendar days or more, this permit may be revoked upon written notice to the Permittee at least five (5) calendar days prior to revocation.

More than 30 days' calendar notice has been provided based on the NOD sent to Permittee on June 26, 2023. The Board may therefore revoke the permit as of the date of today's action.

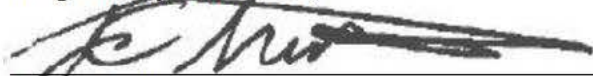
The subject revocable permit requires the permittee to conduct a Phase 1 environmental site assessment (Phase 1 ESA) before any termination or revocation. The condition of the subject parcel will not be known to the staff until the State takes possession after

termination. Therefore, staff recommends the Board reserve the right of the State to conduct a Phase 1 ESA and refer to the Department of the Attorney General to pursue any claims against the Permittee for all costs to be incurred by the State to include, but not limited to the Phase 1 ESA, if required, remediation, demolition of structures and other associated cleanup costs.

RECOMMENDATION: That the Board:

1. Amend Prior Board Action of August 11, 2023, Item D-1, *Annual Renewal of Revocable Permits for Kauai*, by deleting Revocable Permit No. S-7833 from the list of revocable permits to be renewed for 2024, and affirm that, except as amended hereby, all terms and conditions contained in its August 11, 2023 approval shall remain the same.
2. Authorize the Termination of Revocable Permit No. S-7833 to Lorrin J. Aiwohi effective as of the date of today's Board action, in the manner specified by law;
3. Authorize the retention of all sums heretofore paid or pledged under Revocable Permit No. S-7833 to be applied to any past due amounts;
4. Terminate Revocable Permit No. S-7833 and all rights of Permittee and all obligations of the Permitter effective as of the date of today's Board action, provided that any and all obligations of the Permittee which have accrued up to said effective date or which are stated in the permit to survive revocation shall endure past such revocation date until duly fulfilled and further provided that the State reserves all other rights and claims allowed by law; and
5. Authorize the Department of the Attorney General, the Department of Land and Natural Resources, or their agents to collect all monies due the State of Hawaii under Revocable Permit No. S-7833 and to pursue all other rights and remedies as appropriate.

Respectfully Submitted,



James C. Turner
Land Agent

APPROVED FOR SUBMITTAL:



Dawn N. S. Chang, Chairperson



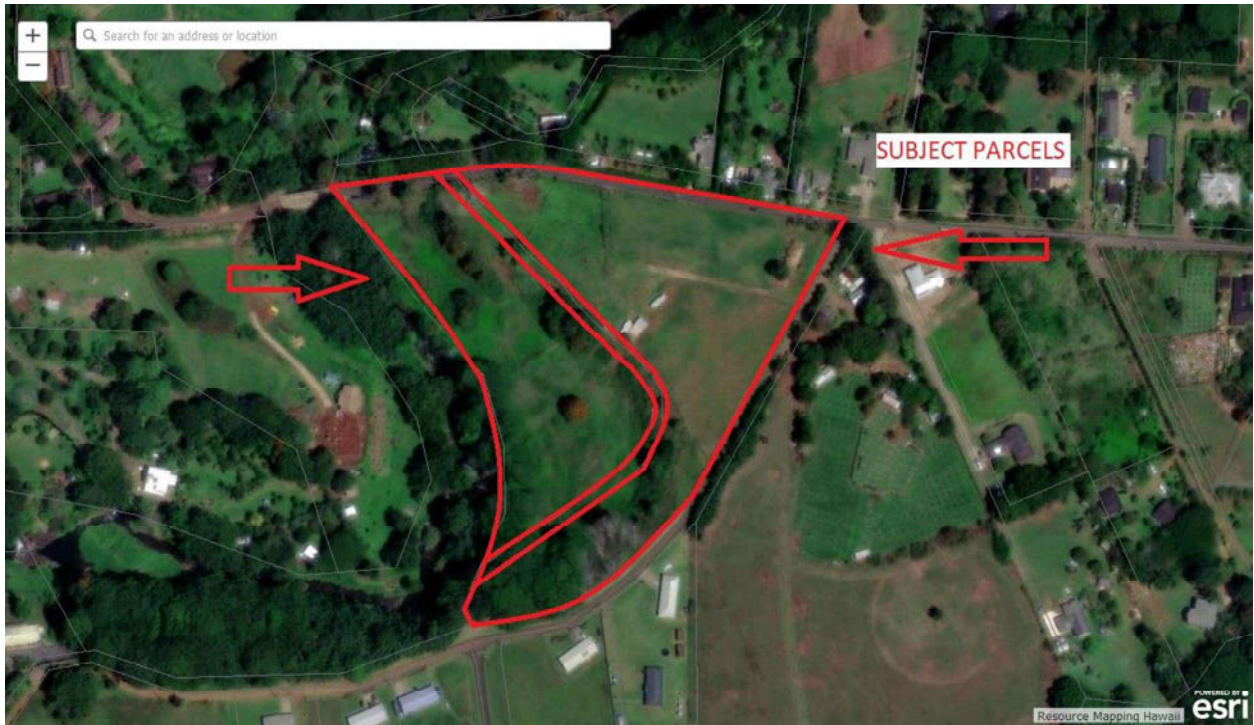
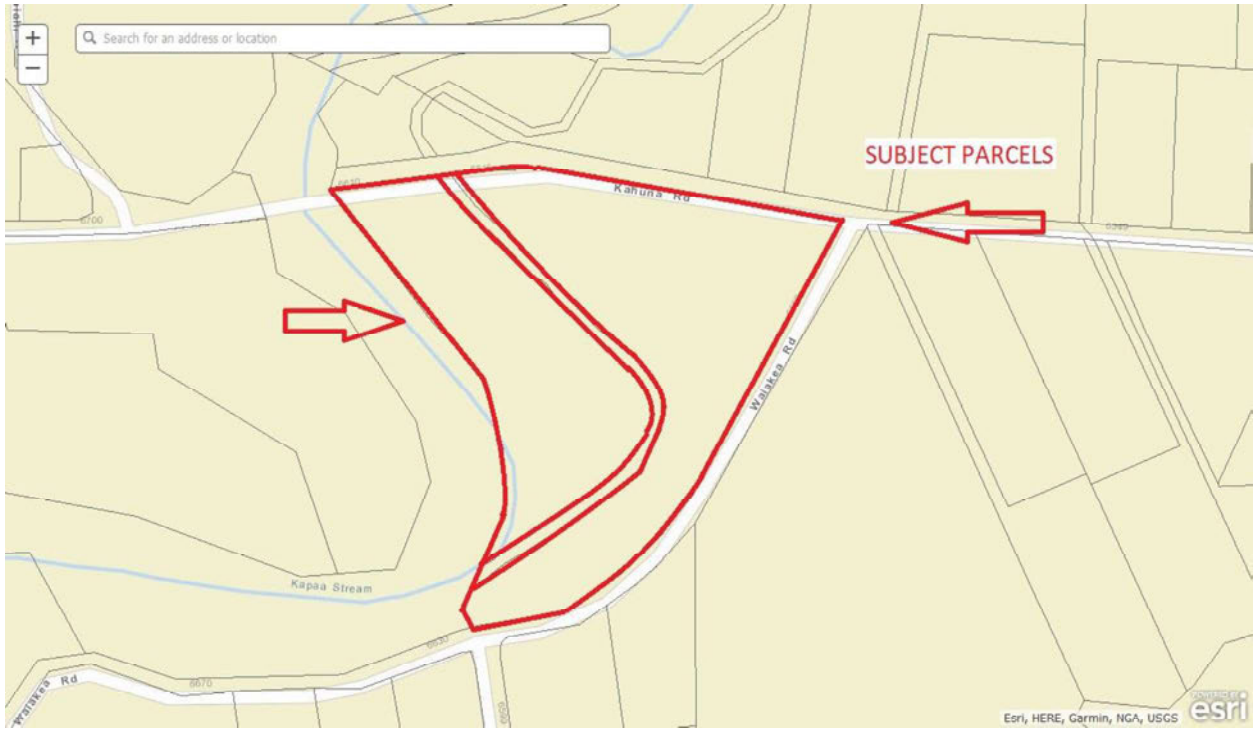
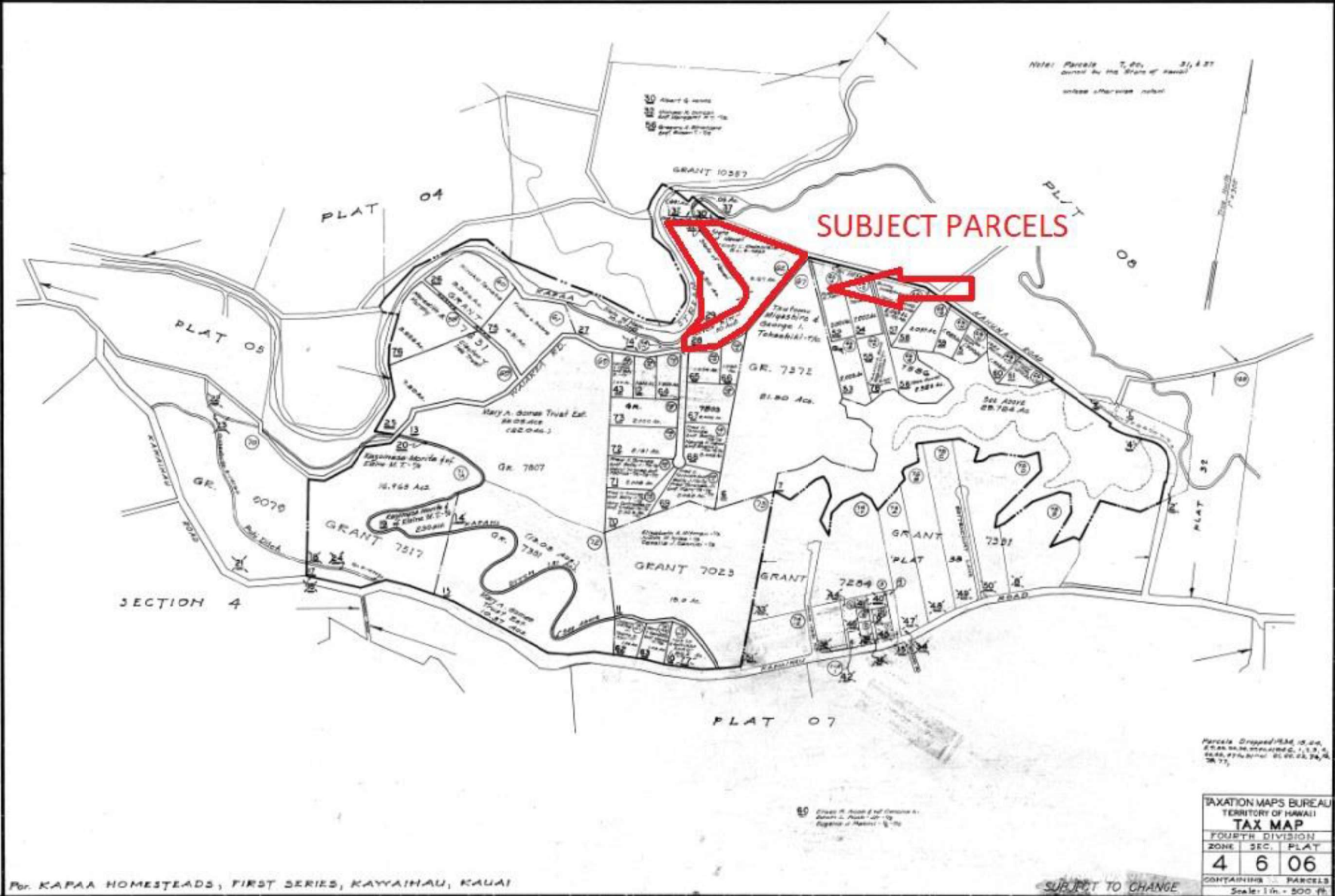


EXHIBIT A



STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES
Land Division
Honolulu, Hawaii 96813

August 11, 2023

Board of Land and Natural Resources
State of Hawaii
Honolulu, Hawaii

Kauai-2024

Annual Renewal of Revocable Permits for Kauai. See Exhibit 2 for list of Revocable Permits.

HRS CHAPTER 343 – ENVIRONMENTAL ASSESSMENT:

In accordance with the Exemption List for the Department of Land and Natural Resources (DLNR), approved by the Environmental Council on November 10, 2020, the subject action is exempt from the preparation of an environmental assessment pursuant to General Exemption Type 1, "Operations, repairs, or maintenance of existing structures, facilities, equipment, or topographical features, involving negligible or no expansion or change of use beyond that previously existing." See **Exhibit 1** attached.

BACKGROUND:

At the end of each calendar year, Land Division reviews its list of current Revocable Permits (RPs) issued statewide and determines which ones to recommend to the Board of Land and Natural Resources (Board) for renewal for the upcoming year. Generally, those RPs in good standing will be recommended for renewal, unless the Board has approved a different disposition for the land covered by a particular permit.

In the past, staff brought all RPs to the Board for renewal in onesubmittal. At its meeting on December 11, 2015, under Agenda Item D-14, as amended, the Board directed staff to submit revocable permit renewals by county over four meetings, with an explanation of why a revocable permit is the appropriate disposition and how the rent was set. At its meeting on June 24, 2016, under Agenda Item D-7, the Board further approved the recommendations of the DLNR Revocable Permit Task Force, as amended, requesting all divisions notate any non-compliance issues and pending litigation in the renewal submittal. In accordance with these directives, staff is submitting the Kauai RPs, including the additional information the Board requested.

APPROVED BY THE BOARD OF
LAND AND NATURAL RESOURCES
AT ITS MEETING HELD ON
August 11, 2023 KH

REMARKS:

The list of RPs for Kauai that staff recommends be renewed for 2024 is attached as **Exhibit 2**. Included in the exhibit are the revocable permit number, permittee names, tax map keys, land trust status, original commencement date of the permit, character of use, land area, annual rent, method by which staff set the rent and the rationale behind the issuance of a revocable permit. Another version of this table is attached as **Exhibit 2A**, which orders the RPs by type (discussed below) instead of by the RP number Exhibit 2 uses. Yet Another version of this table is attached as **Exhibit 3** and highlights changes to the comments on the permits that have occurred since the last Board action on the approval of Kauai RPs on October 14, 2022, under agenda Item D-1. A general location map of the RPs to be renewed is attached as **Exhibit 4**.

At its meeting on October 27, 2017, under agenda item D-3, the Board approved interim rents for the annual renewal of the RPs on Kauai for calendar year 2018. Staff procured a contract with James Hallstrom of The Hallstrom Group/CBRE, Inc. (Appraiser) for appraisal services to assist in valuing the rent to charge for the use of State lands underlying RPs statewide as of January 1, 2018, and ground rent discounts for tenancy and use restriction, if any, for 23 of the 68 Kauai RPs active at the time. The Portfolio Appraisal Report (PAR) was completed on January 15, 2018. The Appraiser recommended increasing rents after 2018 by 2-3% for each year, depending upon demand for the properties.

Since receipt of the PAR, staff has recommended rental adjustments for the properties that were covered by the PAR each year except 2021 when no rent increases were made due to the impacts of COVID-19. At the present time, 14 of the RPs covered by the PAR are still active and 10 of those RPs have been brought to market rates. The other four RPs covered by the PAR have not been brought to market rents for the following reasons:

- RP6842 to Gay & Robinson: This RP is for sugar cane cultivation and pasture purposes on 1,777.59 acres. The PAR set the 2018 rent at \$168,800 per annum. Staff is recommending an annual rent of \$74,737.08 for 2024, which is a 10% increase over 2023 rents. As noted in Exhibit 2, the Board at its meeting of March 28, 2014, Item D-2 approved the set-aside of 10 acres from the total of 1,777.59 acres of the lands under the RP to the Division of Forestry and Wildlife (DOFAW) for base yard purposes, which was completed under Governor's Executive Order No. 4678 dated August 5, 2022. Staff will consult with DOA on possibility of transfer of remaining lands of RP and will not expend resources to sell lease at public auction in near term. Staff is prioritizing auctions of leases for commercially zoned lands in DLNR inventory.
- RP7259 to Frank and Abigail Santos: This RP is for plant nursery, caretaker residence, landscaping and pasture purposes on 16.09 acres.

The PAR set the 2018 rent at \$15,960 per annum. Staff is recommending an annual rent of \$13,439.52 for 2024, which is a 3% increase over 2023 rents. As noted in Exhibit 2, the Board at its meeting of June 25, 2021, Item D-1 approved the set-aside of the lands under the RP to the Department of Agriculture (DOA) for agriculture purposes. Staff is currently processing the paperwork for the transfer. Because DOA will be responsible for managing permittee's use of the land and DOA is not bound by the same statutory framework as DLNR to set rents for RPs (or leases), staff believes the preferred approach is to incrementally increase rents at 3% annually until the transfer to DOA is complete.

- RP7805 to Garden Isle Racing Association, Inc.: This RP is for motorized sports purposes on 80.5 acres. The PAR set the 2018 rent at \$4,480 per annum. Staff is recommending an annual rent of \$3,162.48 for 2024, which is a 10% increase over 2023 rents. As noted in Exhibit 2, the permittee manages a dragstrip that was built with a legislative appropriation for Kauai recreational facilities. The County of Kauai did not want to accept management of the facility, so permittee manages it under this permit.
- RP7818 to Donna Nunes-Hoopii: This RP is for residential purposes on 0.189 acre. The PAR set the 2018 rent at \$13,880 per annum. Staff is recommending an annual rent of \$6,559.20 for 2024, which is a 10% increase over 2023 rents. DLNR no longer issues long-term leases for residential purposes and as noted in Exhibit 2, has been working with the County of Kauai to transfer suitable residential lots to the County so that it can make them available to area residents as part of its housing program. Staff will continue to communicate with the County about the transfer of this parcel to the County and believes the County will be in a better position to determine an appropriate rent for the property.

Other RPs on Exhibit 2 were not covered by the 2018 PAR. Many of these RPs are for agricultural uses. With the recent change in administrations, there is a renewed push for the transfer of agricultural lands to DOA pursuant to Act 90, Session Laws of Hawaii 2003. Land Division plans to work with DOA to see if DOA will accept the transfer of these agricultural RPs. To the extent DOA accepts transfer of the lands, DOA will then be responsible for setting appropriate rents under its statutes and rules, which as noted above, are not required to be set at market rates. Land Division does not believe it is an efficient use of Land Division staff time to prepare agricultural parcels for lease at public auction (a time-consuming process) if DOA will assume management of the RPs. As far as auctions of State lands are concerned, Land Division intends to prioritize the sale of leases for commercial purposes.

To the extent DOA is not open to the transfer of any of the RPs on Exhibit 2, Land Division is not inclined to procure a further portfolio appraisal review of

these types of permits because the cost of the appraisal review would likely not justify any increased rent for these permits even in the long term. The 2018 PAR cost DLNR \$446,000 in Special Land and Development Fund monies and evaluated only 113 of the DLNR Land Division’s approximately 300 statewide RPs. If a particular agricultural RP is not accepted for transfer by DOA but is identified as one in which multiple potential users are interested, Land Division could prepare such parcels for auction lease on a case-by-case basis. But again, Land Division’s priority in the near term is on the auction of leases for the commercially zoned lands in its inventory.

Similar to previous years, for 2024 the RP renewals are divided into four types with different rental adjustments, where applicable, as follows:

- Type 1: Where the RP was valued by PAR and the rent has since been brought to market rates, the 2023 rent was increased by 3% over the 2022 rent.
- Type 2: Where the RP was valued by PAR, but the rent remained below market rates, the 2023 rent was increased by 10% - 20% over the 2022 rents, with the anticipation that rents would continue to increase per annum, until market rents are achieved.
- Type 3: RPs issued to government agencies where the rent is gratis.
- Type 4: RPs in this category involved special circumstances and did not fit within Types 1-3 above. They are discussed individually in Exhibit 2 attached.

Since the last renewal of the Kauai RPs on October 14, 2022, the following permits have either been cancelled or are in the process of cancellation before the end of calendar year 2023.

RP #	Permittee	Area ac.	TMK #	Monthly Rent	Cancelled On	Use	Remarks
7509	Bank of Hawaii	0.81	(4)1-9-005:049-0000	\$2,401.00	Pending	Commercial	Tenant requested to cancel for end of October 2023
7701	Stanley Vasques	2.6	(4)4-6-005:005-0000	\$1,291.08	Pending	Pasture & Home Gardening	Cancel RP and reissue to Daughter.

- RP7407,7477, and 7613 to Permittee Coco Palms will be brought to the board by the Kauai District Land Office for disposition under a separate submittal due to ongoing issues that need to be addressed separately from the regular renewal process.

The following State and County of Kauai (COK) agencies were consulted on this action with the results indicated:

Agency:	Comment:
DLNR Division of Forestry and Wildlife (DOFAW)	No response by suspense date.
Office of Conservation and Coastal Lands	Responded, comments attached.
Division of State Parks	No response by suspense date.
Hawaii State Historic Preservation Division	No response by suspense date.
Engineering Division	No objection, no comment.
Kauai District Land Office	No objection, no comment.
Commission on Water Resource Mgt.	No response by suspense date
DLNR Aquatics	No objection, no comments
Department of Hawaiian Home Lands	No response by suspense date.
Department of Agriculture (DOA)	No response by suspense date.
Office of Hawaiian Affairs	No response by suspense date.
County of Kauai Planning Department	No response by suspense date.
COK Department of Parks and Recreation	No response by suspense date.
COK Department of Water Supply	Responded, no comments.

RECOMMENDATION: That the Board:

1. Declare that, after considering the potential effects of the proposed dispositions as provided by Chapter 343, Hawaii Revised Statutes and Chapter 11-200.1, Hawaii Administration Rules, the dispositions will probably have minimal or no significant effect on the environment and are therefore exempt from the preparation of an environmental assessment.
2. Based on staff’s testimony and facts presented, find that approving the revocable permits under conditions and rent set forth herein will serve the best interests of the State.
3. Approve the continuation of the revocable permits listed in Exhibit 2 and at the rents set forth in such exhibit on a month-to-month basis effective January 1, 2024 for another one-year period through December 31, 2024, except for permits that are in arrears of rental payment for more than 60 days and/or have been approved for forfeiture by a separate Board action. Permits in arrears of rental for 60 days or more and/or approved by the Board for forfeiture shall not be renewed, and

4. Reserve and delegate to the Chairperson the right and authority at any time to review and adjust the rental charges for any of the revocable permits listed in Exhibit 2 any time from and after January 1, 2024, where such adjustments will best serve the interests of the State.

Respectfully Submitted,



Jul 12, 2023

Michael Ferreira
Land Agent V

APPROVED FOR SUBMITTAL:



Jul 12, 2023

Dawn N. S. Chang, Chairperson *RT*

REVOCABLE PERMIT MASTER LIST For Kauai 2023 for 2024

Note: Permits showing "0" annual rent may be gratis. Some rent figures have been rounded for monthly billing purposes.

Doc No.	Type	Permittee Name	TMK	Land Trust Status	Permit From	Char of Use	Area	2023 Annual Rent	Proposed 2024 Annual Rent	Indicated Annual Market Rent 2018	Comments re rent amount and why no long-term disposition
rp7818	2	NUNES-HOOPII, DONNA	(4) 4-5-011:010-0000 KAPAA	5(b)	7/1/2012	Residential, Urban	0.189	\$5,962.92	\$6,559.20	\$13,880.00	<ul style="list-style-type: none"> • 2023 rent was increased by 10% over 2022 rent. Staff recommends increasing rent 10% for 2024 over 2023 rent notwithstanding the 2018 AMR. • Staff will continue in its efforts to have the CoK's Housing Agency take over the administration of the Division's residentially zoned parcels. • The current disposition is appropriate at this time.
rp7821	4	HASHIMOTO, JUNEDALE	(4) 5-3-007:005-0000 KILAUEA	5(b)	2/1/2012	Residential, Urban	1.735	\$6,690.12	\$6,890.88		<ul style="list-style-type: none"> • 2023 rent was increased by 3% over 2022 rent. Staff recommends increasing rent 3% for 2024 over 2023 rent. • Staff will continue in its efforts to have the CoK's Housing Agency take over the administration of the Division's residentially zoned parcels. • The current disposition is appropriate at this time.
rp7833	1	AIWOHI, LORRIN J.	(4) 4-6-006:028,029 KAPAA	5(b)	8/1/2013	Pasture, AG.	9.17	\$2,661.72	\$2,741.52	\$2,365.00	<ul style="list-style-type: none"> • 2023 rent was increased by 3% over 2022 rent. Staff recommends increasing rent 3% for 2024 over 2023 rent. • At Board meeting 5/15/98, item D-5, the Board authorized sale of 20-year lease. • DOA has identified RP for possible transfer to it under Act 90. While DOA conducts its due diligence, • DLNR staff will not expend resources to sell lease at public auction. • DLNR staff is prioritizing auctions of leases for commercially zoned lands in DLNR inventory.

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA

P.O. BOX 621
HONOLULU, HAWAII 96809

DAWN S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

LAURA ILE KAAKUA
FIRST DEPUTY

M. KALEO MANUEL
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES
BOATING AND KAYAK RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE
MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAOI (KAWAII) ISLAND RESERVE COMMISSION
LAND
STATE PARKS

June 26, 2023

Ref.: KD-RP-7833

Lorrin J. Aiwohi

[REDACTED]
Kapaa, HI 96746

Subject: Revocable Permit No. S-7833

Dear Permittee:

It has been brought to the attention of the Department of Land and Natural Resources that the County of Kauai Real Property Tax Division has not received payment for the property taxes from 2014 to 2023 for the land covered by Revocable Permit No. S-7833 issued to you. Records indicate that you owe a balance of \$3,824.17.

Revocable Permit No. S-7833 provides at paragraph A.14 that, "The Permittee shall: . . . Pay all real property taxes assessed against the Premises from the commencement date of this Permit." Additionally, paragraph B.2 provides in part that, "The Board [of Land and Natural Resources] may revoke this Permit for any reason whatsoever, upon written notice to the Permittee at least thirty (30) calendar days prior to the revocation"

If we do not receive confirmation from the Real Property Tax Division within thirty (30) days of the date of this letter that all property taxes, late fees, and interest have been paid in full, we will report the matter to the Board of Land and Natural Resources (Board) at an upcoming meeting with a recommendation to revoke your permit. If this matter is placed on the Board's agenda, the Board may uphold the revocation of your permit even if you pay your property taxes prior to the meeting, if you have a history of delinquencies or other violations. The Board, in its deliberations, considers how many times we have had to send notices of non-compliance.

Accordingly, you are strongly encouraged to remit payment to the County of Kauai Real Property Tax Division immediately and to consistently pay future invoices in a timely manner to avoid placement of this matter on the Board's agenda.

EXHIBIT C

Bernard P. Carvalho Jr.
Mayor

Wallace G. Rezentes Jr.
Managing Director



Ken M. Shimonishi
Director of Finance

Deputy Director of Finance

DEPARTMENT OF FINANCE
Division of Real Property Tax Collection
County of Kaua'i, State of Hawai'i

444 Rice Street, Suite 463, Lihue, Hawaii 96766
TEL (808) 241-4272 FAX (808) 241-6499
www.kauaipropertytax.com

November 01, 2018

RE: PARCEL ID # (4) 4-6-006-028-0000-001
CR WAIAKEA/KAHUNA RD

Dear LORRIN J:

In reviewing our tax accounts, we find that you are responsible for the delinquent real property taxes. Please be informed that—pursuant to our County Code Section 5A-3.2 and 5A-3.3—real property tax not paid by the due date is deemed delinquent and shall be assessed a penalty of 10% and interest of 1% for each month or fraction thereof, beginning the first calendar month following the due date.

Please be informed, **without further notice**, if payment in full is not received by **November 30, 2018**, we will proceed with legal action including—but not limited to—the following items:

- o Certificate of tax lien, if applicable.
- o Notice to County Attorney.
- o Civil suit, as determined by the County Attorney.
- o Execution of foreclosure, if applicable.

For your information, the total amount due as of **11/30/2018** is **\$928.91**.

Please remit payment by due date to avoid additional interest charges; check payable to: **DIRECTOR OF FINANCE**.

Please disregard this notice if you have already made payment. Thank you for your attention and concern regarding this matter.

If you have any questions, please call our office at (808) 241-4272.

AIWOHI, LORRIN J

KAPAA HI 96746



REAL PROPERTY COLLECTIONS DIVISION
DEPARTMENT OF FINANCE
THE COUNTY OF KAUAI

DEREK S. K. KAWAKAMI, MAYOR
MICHAEL A. DAHLIG, MANAGING DIRECTOR

REIKO MATSUYAMA
DIRECTOR

MICHELLE L. LIZAMA
DEPUTY DIRECTOR

November 01, 2019

AIWOHI, LORRIN J
[REDACTED]

KAPAA HI 96746

RE: PARCEL ID #(4) 4-6-006-029-0000

Dear AIWOHI, LORRIN J:

In reviewing our tax accounts, we find that you are responsible for the delinquent real property taxes. Please be informed that—pursuant to our County Code Section 5A-3.2 and 5A-3.3—real property tax not paid by the due date is deemed delinquent and shall be assessed a penalty of 10% and interest of 1% for each month or fraction thereof, beginning the first calendar month following the due date.

Please be informed, **without further notice**, if payment in full is not received by **November 30, 2019**, we will proceed with legal action including—but not limited to—the following items:

- o Certificate of tax lien, if applicable.
- o Notice to County Attorney.
- o Civil suit, as determined by the County Attorney.
- o Execution of foreclosure, if applicable.

For your information, the total amount due as of **11/30/2019** is **\$698.81**.

Please remit payment by due date to avoid additional interest charges; check payable to: **DIRECTOR OF FINANCE**.

Please disregard this notice if you have already made payment. Thank you for your attention and concern regarding this matter.

If you have any questions, please call our office at (808) 241-4272.

