On November 29, 2021, Governor David Y. Ige issued an Emergency Proclamation, which continued the suspension of Hawai’i Revised Statutes (HRS) Chapter 92, relating to Public Agency Meetings and Records (also known as the Sunshine Law) as it pertained to the COVID-19 Response. HRS Chapter 92 was suspended to the extent necessary to enable boards to conduct business in-person or through remote technology without any board members or members of the public physically present in the same location. In addition, on December 29, 2021, Governor Ige issued a proclamation suspending HRS 92-3.7 to suspend the requirement to have at least one meeting location that is open to the public.

Meetings of the Board of Review will be conducted as follows until further notice:
• Meetings will be publicly noticed pursuant to HRS Chapter 92.
• In-person meetings will be closed to the public to be consistent with social distancing practices.
• Board of Review, Department and/or Boards and Commission Staff, parties to agenda items, and resource individuals may appear via the Microsoft Teams remote technology.
• If any major and insurmountable technical difficulties are encountered during the meetings, the Board of Review will continue all matters and reconvene at the next scheduled Board of Review Meeting.
• Minutes of meetings will be completed pursuant to HRS Chapter 92 and posted to the Board of Review website upon completion and approval.

Public Comments and Testimony:

• Written testimony: The Board of Review will accept written testimony for any agenda item herein. Written testimony indicating your 1) name, and if applicable, your position/title and organization you are representing, 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address), may be submitted to akuwamura@kauai.gov or mailed to the Board of Review, c/o Office of Boards and Commission, 4444 Rice Street, Suite 300, Lihue, Hawaii 96766. Written testimony received by the Board of Review at least 24 hours prior to the meeting will be distributed to all Board of Review prior to the meeting. Any testimony received after this time and up to the start of the meeting will be summarized by the Clerk of the Commission during the meeting and added to the record thereafter. Any late testimony received will be distributed to the to the members after the meeting is concluded.

• Oral testimony will be taken during the public testimony portion of the meeting via Microsoft Teams remote technology platform.
  o Anyone interested in providing oral testimony must register at least 24 hours prior to the meeting by emailing akuwamura@kauai.gov or calling (808) 241-4881. Any request to register shall include your 1) name, and if applicable, your position/title and organization you are representing, and 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address).
  o It shall be the responsibility of the testifier to join the meeting through the Microsoft Teams link provided on the posted agenda to provide their testimony. In addition, it shall be the responsibility of the testifier to ensure that the Microsoft Teams software is downloaded and operational prior to the meeting.
  o The testifier’s audio and video shall be disabled until it is your turn to testify.
  o Per the Board of Review and Chairs practice, there is three-minute time limit per testifier.
  o Individuals who have not registered to provide testimony will be given an opportunity to speak on an agenda item following the registered speakers.
  o If there are temporary technical glitches during your turn to testify, we may have to move on to the next person due to time constraints; we appreciate your understanding.

SPECIAL ASSISTANCE
IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS PLEASE CONTACT THE OFFICE OF BOARDS AND COMMISSIONS AT (808) 241-4917 OR ASEGRETI@KAUAIGOV AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST. UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATIVE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.
BOARD OF REVIEW

Katherine Otsuji, CHAIR
Stella Fujita, VICE CHAIR
Craig De Costa, MEMBER
Chris White, MEMBER
Jerry Nishihira, MEMBER

REGULAR MONTHLY TELECONFERENCE MEETING NOTICE AND AGENDA
Friday, April 08, 2022
1:00 p.m. or shortly thereafter

Microsoft Teams Conference VIDEO

Click on the link below or enter the URL in your computer or smart phone:

Microsoft Teams AUDIO
Phone: +1 469-848-0234, Conference ID: 919 595 730#

CALL TO ORDER

ROLL CALL

APPROVAL OF THE AGENDA

APPROVAL OF MEETING MINUTES:

a. Open Session Meeting - None

APPEALS SCHEDULED— see attached listing(s)

ANNOUNCEMENTS:
Next Scheduled Meeting: Friday, May 06, 2022 – 1:00 p.m.

EXECUTIVE SESSION:

Pursuant to sections 92-4, 92-5(a)(4), 92-9(a)(1-4)(b) and 92-6(a)(2), Hawai’i Revised Statutes, the Board anticipates going into executive session, closed to the public, for the purposes of: (1) Exercising the adjudicatory function of the Board in order to deliberate the merits of the appeals presented at today’s hearing of which appellants will be informed of the Board’s decision in writing at a later date (2) Receiving and approving Executive Session minutes, if applicable, and (3) Consulting with the Board’s Attorney on questions and issues pertaining to its powers, duties, privileges, immunities and liabilities as these may relate to the appeals scheduled (see attached listings)

a. Executive Session Minutes – None
b. Discussion to deliberate the merits of the appeals presented at today's hearing and take appropriate Board action

RETURN TO OPEN SESSION

Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public

ADJOURNMENT

Cc: Mark Bradbury, Deputy County Attorney
Cc: Hugo Cabrera, Deputy County Attorney

EXECUTIVE SESSION

Pursuant to Hawai‘i Revised Statutes §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held pursuant to H.R.S. §92-4 and shall be limited to those items described in H.R.S. §92-5(a).
COUNTY OF KAUA'I  
BOARD OF REVIEW

SCHEDULE OF HEARING FOR: April 8, 2022

<table>
<thead>
<tr>
<th>APPEAL CASE#</th>
<th>APPRAISER</th>
<th>APPELLANT/REPRESENTATIVE</th>
<th>TAX MAP KEY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 22-0000011</td>
<td>C.Arzadon</td>
<td>Jennifer Lin Gunther</td>
<td>5-2-020-136-0000</td>
</tr>
<tr>
<td>2. 22-0000170</td>
<td>C.Arzadon</td>
<td>Peters Family Trust</td>
<td>5-4-010-023-0000</td>
</tr>
<tr>
<td>3. 22-0000036</td>
<td>C.Arzadon</td>
<td>Rosenquist Family Trust</td>
<td>5-4-016-029-0000</td>
</tr>
</tbody>
</table>

WITHDRAWALS/STIPULATIONS

| 4. 22-0000172 | C.Arzadon | Samantha Fischer         | 5-4-013-020-0000 |
| 5. 22-0000020 | C.Arzadon | Andrew Nickles           | 3-5-002-027-0002 |
| 6. 22-0000052 | C.Arzadon | Edward C Blanchet        | 5-2-011-041-0001 |