

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved: 02/02/2024

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>January 05, 2024</b>
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:00 p.m.	End of Meeting: 3:24 p.m.
Present	Chair Stella Fujita, Chair Vice Katherine Otsuji, Member Jody Kjeldsen, Member Chris White, and Member Graham Odenheimer. Office of the County Attorney: Deputy County Attorney Mark Bradbury. Boards & Commissions Administrator: Ellen Ching. Staff: Support Clerk Arleen Kuwamura. County Deputy Director of Finance: Chelsie Sakai. Real Property Tax Manager: Mike Hubbard Real Property COK Appraisers: Sean Roche, Craig Arzadon, Damien Ventura, Randon Valenciano, Lehua Cristobal, Vil Balisacan, and Jason Salvador.		
Excused			
Absent			
<b>SUBJECT</b>			
	<b>DISCUSSION</b>	<b>ACTION</b>	
	Prior to the start of the meeting, Admin. Assistant to the County Clerk Eddie Topenio Jr. gave the Oath of Office to new appointed Board members Jody Kjeldsen and Chris White and reappointed Board Member Stella Fujita		
<b>Call to Order</b>		Chair Stella Fujita called the meeting to order at 1:00 p.m.	
<b>Roll call to Ascertain Quorum</b>		There was 5 members present which constituted a quorum.	
	Chair Fujita requested nominations for the position of 2024 Chairperson.	<i>Chair Fujita moved to nominate Chris White for the position of Chairperson for 2024. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	
	Chair Fujita requested nominations for the position of the Vice Chairperson.	<i>Ms. Otsuji moved to nominate Graham Odenheimer for the position of Vice Chair for 2024. Ms. Kjeldsen seconded the motion. Motion carried 5:0.</i>	
	Seeing no further nominations, Chair Fujita announced that Chris White and Graham Odenheimer will serve as Chair and Vice Chair, respectively, for		

SUBJECT	DISCUSSION	ACTION
	2024.	
<b>Approval of Agenda</b>		Chair Chris White called for the approval of the agenda. Ms. Otsuji moved to approve the agenda. Mr. Odenheimer seconded the motion. Motion carried 5:0.
<b>Approval of Minutes</b>	<p><u>Open Session Minutes-</u></p> <p>a. December 01, 2023, Meeting minutes.</p>	<p>Chair Chris White called for the approval of the Meeting Minutes of December 01, 2023.</p> <p>Ms. Fujita moved to approve the meeting minutes of December 01, 2023. Ms. Otsuji seconded the motion. Motion carried 5.0.</p>
<b>Appeals</b>	<p>4. <u>24-0000003</u> C. Arzadon Warren S Doi</p> <p>Mr. Warren Doi was in attendance and presented an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p>5-4-020-025-0000</p>
	<p>7. <u>21-0000051</u> R. Valenciano Robert A Fischer</p> <p>Mr. &amp; Mrs. Robert Fischer was in attendance and presented an oral and written testimony to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p>5-4-012-003-0023</p>
	<p>1. <u>23-0000020</u> D. Ventura Andrea A Suzuki</p> <p><i>The Chair granted Continuance of the appeal.</i></p> <p>2. <u>23-0000033</u> D. Ventura Michelle Akina Trust</p>	<p>2-3-018-002-0001</p> <p>5-6-004-003-0000</p>

SUBJECT	DISCUSSION	ACTION
	<i>The Chair granted Continuance of the appeal.</i>	
	3. <u>24-0000013</u> D. Ventura Michelle Akina Trust	<u>5-6-004-003-0000</u>
	<i>The Chair granted Continuance of the appeal.</i>	
	5. <u>21-0000065</u> R. Valenciano Michael J Riordan	<u>5-4-005-004-0007</u>
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
	6. <u>21-0000052</u> R. Valenciano David J Blank	<u>5-4-011-003-0102</u>
	<p>No one was in attendance to present to the board. Mr. Valenciano was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
<b>Stipulations/ Withdrawals</b>	8. <u>20-0000122</u> R. Valenciano Bonterra LLC	<u>5-4-012-009-0031</u>
	<i>The Chair granted Continuance of the appeal.</i>	
	9. <u>21-0000033</u> R. Valenciano Bonterra LLC	<u>5-4-012-009-0031</u>
	<i>The Chair granted Continuance of the appeal.</i>	
	10. <u>23-0000160</u> D. Ventura BBCP Kauai Mauka Lands LLC	<u>2-5-002-018-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	11. <u>23-0000161</u> D. Ventura BBCP Kauai Mauka Lands LLC	<u>2-5-003-005-0000</u>
	<p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$105,400. Ms. Otsuji seconded the motion. Motion carried 5:0.</i></p>	

SUBJECT	DISCUSSION	ACTION
	12. <u>23-0001031</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$500,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0001
	13. <u>23-0001032</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$350,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0002
	14. <u>23-0001033</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$250,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0003
	15. <u>23-0001034</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$340,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0004
	16. <u>23-0001028</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$350,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0005
	17. <u>23-0001027</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$450,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0006
	18. <u>23-0001029</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$350,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0007
	19. <u>23-0001427</u> D. Ventura RP20 Hauiki LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$450,000.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-6-007-010-0008
	20. <u>23-0000936</u> D. Ventura Jonathan D Arst <i>Ms. Fujita motioned to accept the County's stipulation for the County's Homestead tax class for the 2023 tax year.            Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	5-2-010-022-0001

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	21. <u>23-0000588</u> D. Ventura Jalna S Keala Trust  <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$1,339,800 and Residential tax class for the 2023 tax year. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	5-3-003-017-0000
	22. <u>23-0000240</u> R. Valenciano Kay Cassens Rev Trust  <i>Ms. Fujita motioned to accept the County's stipulation for the County's Residential Investor tax class for the 2023 tax year. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-3-008-001-0024
	23. <u>23-0000241</u> R. Valenciano Kay Cassens Rev Trust  <i>Ms. Fujita motioned to accept the County's stipulation for the County's Residential tax class for the 2023 tax year. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	4-3-008-001-0025
	24. <u>20-0000038</u> R. Valenciano David J Blank  <i>Appeal withdrawn; no Board action required.</i>	5-4-011-003-0102
	25. <u>21-0000063</u> S. Roche Kiahuna Players LLC  <i>Appeal withdrawn; no Board action required.</i>	2-8-014-036-0000
	26. <u>22-0000306</u> S. Roche Kiahuna Players LLC  <i>Appeal withdrawn; no Board action required.</i>	2-8-014-036-0000
	27. <u>22-0000889</u> S. Roche Silverwest Kauai Hotel Property LLC  <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$10,000,000. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	3-5-001-171-0000
	28. <u>23-0001131</u> S. Roche Michael Rodger  <i>Appeal withdrawn; no Board action required.</i>	5-5-004-023-0001
	29. <u>23-0000361</u> S. Roche Michael Rodger  <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$818,500. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	5-5-004-023-0002
	30. <u>23-0001607</u> C. Arzadon Sunny Beach LLC  No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Arzadon was present on	5-4-008-051-0000

SUBJECT	DISCUSSION	ACTION
<b>Validity</b>	<p>behalf of the County and presented his report to the Board.</p> <p>Mr. Arzadon stated this appeal was filed late.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
	<p>31. <u>23-0001605 C. Arzadon Lim Family Trust Survivor’s Trust</u> <u>5-4-013-081-0000</u></p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>Mr. Arzadon stated this appeal was filed late.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	
<b>Announcements</b>	<p><u>Next Meeting: Friday, January 12, 2024</u></p>	
<b>ESTABLISH FORMAT FOR HEARING OF APPEALS</b>	<p>a. Reprints from the County of Kaua‘i’s webpage on <i>Understanding your Real Property Taxes</i> and Information for Taxpayers concerning <i>Property Assessments Appeals to the Board of Review</i>.</p> <p><i>The Board reviewed reprints in Hearing Packets. There were no questions.</i></p> <p>b. Orientation PowerPoint from the County Attorney’s Office regarding Board of Review procedure and applicable Sunshine Law.</p> <p>County Attorney Mark Bradbury presented his PowerPoint presentation and oriented the Board members on these various topics below:</p> <ul style="list-style-type: none"> <li>• The role of the County Attorney was to answer any legal questions board members may have as well as providing guidance and adherence to applicable Sunshine Laws as they may pertain to the Board of Review Hearings.</li> <li>• Kauai County Code Sec. 5A-12-.7 that outlined the Board’s duties. Powers, and procedures.</li> <li>• Code Sec. 5A-12-3 Grounds for Appeal</li> <li>• Powers of a Board</li> </ul>	

SUBJECT	DISCUSSION	ACTION
	<ul style="list-style-type: none"> <li>• Exemptions, Hearing procedures and motions (Robert’s Rules).</li> <li>• Executive Session and Post Executive Sessions</li> <li>• Annual Reports Sec. 5A-12.7(d).</li> <li>• Chapter 92, Hawaii revised Statutes (‘Sunshine Law).</li> </ul> <p>c. PowerPoint presentation from the Real Property Tax Manager on an overview of appeals, assessment methods, tax classifications, and an update on changes to the laws.</p> <p>Real Property Tax Manager, Mike Hubbard shared handouts with his presentation as illustrations and welcomed feedback or recommendations. The presentation covered the following:</p> <ul style="list-style-type: none"> <li>• Gross income as defined by the IRS and codes in various sections and how they are defined and determined by law.</li> <li>• Validity and Stipulation Appeals.</li> <li>• Annual Reports and request for a copy</li> <li>• Disallowances guidelines and presented a case example appeal.</li> <li>• Review of Appeal Guidelines.</li> <li>• The process of “Notification of Appellants” to Hearing day scheduling.</li> <li>• Review of sample cases</li> <li>• Updated highlights on the of name changes for “classifications” they are as follows:               <ul style="list-style-type: none"> <li>➤ Residential to “Non owner occupied Residential.”</li> <li>➤ Homestead to “Owner Occupied”</li> <li>➤ Commercialized Home Use to “Owner Occupied Mixed Use.”</li> <li>➤ Guidelines and boundaries discussions</li> </ul> </li> </ul> <p>Chair White asked if there was a way for some discretion for allowing waiving of missed deadlines, noting at present, there are no options for the Board. Mr. Hubbard replied there might be a way if it is written in the Code. Mr. Hubbard asked if the board had any recommendations.</p> <p>Mr. Odenheimer stated he had one and asked if a short summary could be attached to Stipulations to help the board understand what they are approving. Presently, there is no background understanding. He gave the Global Settlement Summary as presented by Mr. Hubbard as a recent great example that was helpful to board members as the summary was helpful.</p> <p>Mr. Hubbard replied it was a valid request.</p>	

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	<p>Ms. Otsuji felt background was important as some members were uncomfortable signing off on the Stipulations without a summary of knowledge in the agreement.</p> <p>Mr. Bradbury suggested to add on the Stipulation the what the assessment value was and the agreed upon new value so the Board would have enough information to vote on.</p> <p>Mr. Hubbard asked if it would suffice to add to the Stipulation the “County assessment value, taxpayer Mr. Hubbard opinion of value, and final agreement between property owner and RPA.</p> <p>Mr. Odenheimer stated yes.</p> <p>Ms. Otsuji replied she liked to reclassification names, as the previous ones were confusing.</p> <p>Mr. Hubbard requested to change the wording from “deliberate to discussion” in Executive session to be clear, Chair White agreed. Mr. Hubbard also requested more time for rebuttals during the hearing process.</p> <p>Ms. Fujita commented concerning the Appraisers Reports and stressed how hopeful they were to the Board members. The appraisers’ reports were very detail oriented. She asked if appraisers reports were optional or mandatory.</p> <p>Mr. Hubbard replied it was optional.</p> <p>A lengthy discussion ensued on various topics. All agreed on Mr. Hubbard’s second half of this training being held during February 02, 2024, meeting. And with no further discussion Chair White moved to public comment section.</p>	
<p><b>DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL REPORT RECOMMENDATIONS SECTION</b></p>	<p>None.</p>	



SUBJECT	DISCUSSION	ACTION
<b>FOR THE MAYOR</b>		
<b>Public Comments</b>		<i>None.</i>
<b>Executive Session</b>		<i>Pursuant to HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Otsuji moved that the Board go into Executive Session at 2:56 p.m. Ms. Fujita seconded the motion. Motion carried 5:0.</i>
<b>Return to Open Session</b>		The meeting resumed in Open Session at 3:16 p.m.
<b>Appeals</b>	4. <u>24-0000003</u> C. Arzadon Warren S Doi	<u>5-4-020-025-0000</u> <i>Mr. White motioned to sustain the County's disallowance of the income exemption for the 2024 tax year. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>
	5. <u>21-0000065</u> R. Valenciano Michael J Riordan	<u>5-4-005-004-0007</u> <i>Mr. White motioned to sustain the County's market and assessed the value of \$477,700 for the 2021 tax year. Mr. Odenheimer seconded the motion. Motion carried 5:0.</i>
	6. <u>21-0000052</u> R. Valenciano David J Blank  7. <u>21-0000051</u> R. Valenciano Robert A Fischer	<u>5-4-011-003-0102</u> <i>Ms. Otsuji motioned to sustain the County's market and assessed the value of \$576,700 for the 2021 tax year. Ms. Kjeldsen seconded the motion. Motion carried 5:0.</i> <u>5-4-012-003-0023</u> <i>Ms. Otsuji motioned to sustain the County's market and assessed the value of \$814,100 for the 2021 tax year. Mr. Odenheimer seconded the motion. Motion carried 5:0.</i>
	30. <u>23-0001607</u> C. Arzadon Sunny Beach LLC	<u>5-4-008-051-0000</u>

SUBJECT	DISCUSSION	ACTION
	<i>Mr. White motioned that the appeal is not valid due to being filed untimely. Ms. Kjeldsen seconded the motion. Motion carried 5:0.</i>	
	31. <u>23-0001605 C. Arzadon Lim Family Trust Survivor's Trust</u> <span style="float: right;"><u>5-4-013-081-0000</u></span> <i>Mr. White motioned that the appeal is not valid due to being filed untimely. Mr. Odenheimer seconded the motion. Motion carried 5:0.</i>	
<b>Adjournment</b>		With no objection, Chair Chris White adjourned the meeting at 3:24 p.m.

Submitted by: \_\_\_\_\_  
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: \_\_\_\_\_  
Chris White, Chair

Approved as circulated.

Approved with amendments. See minutes of \_\_\_\_\_ meeting.