

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 05/03/2024

Board/Commission:	BOARD OF REVIEW	Meeting Date	March 08, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:02 p.m.	End of Meeting: 3:40 p.m.
Present	Chair Vice Graham Odenheimer, Member Stella Fujita, Member Jody Kjeldsen, and Member Katherine Otsuji. 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, Jason Salvador, and Ted Zamora.		
Excused	Chair Chris White		
Absent			
SUBJECT	DISCUSSION	ACTION	
Call to Order		Vice Chair Graham Odenheimer called the meeting to order at 1:02 p.m.	
Roll call		Present 4	
Public Comments		Vice Chair Graham Odenheimer called for anyone in the audience to come forth to testify. There was no one present in the audience wanting to testify.	
Approval of Agenda		Vice Chair Odenheimer called for the approval of the March 08, 2024, agenda. Ms. Otsuji moved to approve the agenda with the correction on the Schedule of Hearing Case #8 23-133 corrected to 24-133. Ms. Fujita seconded the motion. Motion carried 4:0.	
Approval of Minutes	<u>Open Session Minutes</u> - none		

SUBJECT	DISCUSSION	ACTION
Appeals	4. <u>24-0000168</u> C. Arzadon Lucille E Adams Trust Ms. Lucy Adams and Husband Gary Siracusa were 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. The Board reviewed the testimony provided in Executive Session.	<u>5-4-013-002-0000</u>
	5. <u>23-0000060</u> R. Valenciano Kealia Capital LLC 6. <u>24-0000132</u> R. Valenciano Kealia Capital LLC 7. <u>23-0000065</u> R. Valenciano Lawai Properties LLC 8. 23 <u>24-0000133</u> R. Valenciano Lawai Properties LLC Mr. Mark McCartyn was in attendance and presented an oral and written testimony to the Board. Mr. Valenciano was present on behalf of the County and presented his report to the Board. The Board reviewed the testimony provided in Executive Session.	<u>2-6-005-014-0000</u> <u>2-6-005-014-0009</u> <u>2-6-005-014-0047</u> <u>2-6-005-014-0047</u>
	2. <u>24-0000158</u> C. Arzadon Adam C Kline Mr. Adam Kline 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. The Board reviewed the testimony provided in Executive Session.	<u>4-5-014-018-0000</u>
	1. <u>24-0000179</u> C. Arzadon Penny K Fernandes Living Trust 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. The Board reviewed the testimony provided in Executive Session.	<u>3-2-008-003-0000</u>

SUBJECT	DISCUSSION	ACTION
	3. <u>24-0000209</u> C. Arzadon Mark S Ruther 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. The Board reviewed the testimony provided in Executive Session.	5-4-009-047-0000
	9. <u>21-0000011</u> S. Roche Frank Sarabia <i>The Chair granted Continuance of the appeal.</i>	4-5-012-031-0000
	10. <u>23-0000113</u> S. Roche Kauai Ocean View Professional Building LLC <i>The Chair granted Continuance of the appeal.</i>	4-5-012-031-0000
	11. <u>24-0000102</u> S. Roche Kauai Ocean View Professional Building LLC <i>The Chair granted Continuance of the appeal.</i>	4-5-012-031-0000
	12. <u>23-0001161</u> S. Roche Snowmass Enterprises LLC No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board. The Board reviewed the testimony provided in Executive Session.	4-9-004-0240001
	13. <u>23-0000351</u> S. Roche Servco Pacific Inc 14. <u>23-0000352</u> S. Roche Servco Pacific Inc <i>The Chair granted Continuance of the appeal.</i>	3-6-007-028-0000 3 -6-007-032-0000
Announcements	<u>Next Meeting: Friday, April 05, 2024</u>	
Executive Session	<i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Fujita moved that the Board go into Executive Session at 2:38 p.m. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i>	

SUBJECT	DISCUSSION	ACTION
Return to Open Session		The meeting resumed in Open Session at 3:19 p.m.
Appeals	1. <u>24-0000179</u> C. Arzadon Penny K Fernandes Living Trust <i>Ms. Otsuji motioned to sustain the County’s market value of \$1,718,700 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 4:0.</i>	3-2-008-003-0000
	2. <u>24-0000158</u> C. Arzadon Adam C Kline <i>Ms. Fujita motioned to sustain the County’s market value of \$901,500 and the tax class of Non-Owner – Occupied Residential for the 2024 Tax Year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i>	4-5-014-018-0000
	3. <u>24-0000209</u> C. Arzadon Mark S Ruther <i>Ms. Otsuji motioned to sustain the County’s market value of \$2,056,900 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 4:0.</i>	5-4-009-047-0000
	4. <u>24-0000168</u> C. Arzadon Lucille E Adams Trust <i>Ms. Kjeldsen motioned to sustain the County’s market value of \$1,515,300 for the 2024 tax year. Ms. Otsuji seconded the motion. Motion carried 4:0.</i>	5-4-013-002-0000
	5. <u>23-0000060</u> R. Valenciano Kealia Capital LLC <i>Ms. Otsuji motioned to reduce the County’s market and assessed value to \$890,000 for the 2023 tax year. Ms. Fujita seconded the motion. Motion carried 4:0.</i> 6. <u>24-0000132</u> R. Valenciano Kealia Capital LLC <i>Ms. Otsuji motioned to reduce the County’s market and assessed value to \$935,000 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 4:0.</i> 7. <u>23-0000065</u> R. Valenciano Lawai Properties LLC <i>Ms. Fujita motioned to reduce the County’s market and assessed value to \$890,000 for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i> 8. 23 <u>24-0000133</u> R. Valenciano Lawai Properties LLC	2-6-005-014-0000 2-6-005-014-0009 2-6-005-014-0047 2-6-005-014-0047

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Kjeldsen motioned to reduce the County's market and assessed value to \$935,000 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 4:0.</i>	
	12. <u>23-0001161</u> S. Roche Snowmass Enterprises LLC <i>Ms. Kjeldsen motioned to sustain the County's market value and the assessed value of \$2,051,900 and the tax classification of Residential Investor for the 2023 tax year. Ms. Otsuji seconded the motion. Motion carried 4:0.</i>	<u>4-9-004-0240001</u>
Adjournment		With no objection, Vice Chair Odenheimer adjourned the meeting at 3:40 p.m.

Submitted by: _____
 Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
 Graham Odenheimer, Vice Chair

Approved as circulated.

Approved with amendments. See minutes of _____ meeting.