

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

**Approved : July 24, 2025**

Board/Committee:	BOARD OF REVIEW		Meeting Date	06/26/2025	
Location	Mo‘ikeha Building, Meeting Room 2 A/B		Start of Meeting: 1:00 p.m.		End of Meeting:4:21 p.m.
Present	Chair Graham Odenheimer, Members: Stella Fujita, Chris White Also: Deputy County Attorney Mark Bradbury; Boards & Commissions Staff: Administrator Ellen Ching, Support Clerk Kodie Kaina, Real Property COK Appraisers: Megan Shimamoto, Damien Ventura, Craig Arzadon, Randon Valenciano, Lehua Cristobal, Jason Salvador, Logan Kennard, Real Property Tax Manager: Scott Teruya				
Excused	Member: Jody Kjeldsen				
Absent	None.				
SUBJECT		DISCUSSION		ACTION	
Call To Order				Chair Odenheimer called the meeting to order at 1:00 p.m. with 3 members present which constitutes a quorum. 3-1	
Approval of Agenda		Chair Odenheimer called for a motion to approve the Agenda of June 26, 2025, meeting. .		Ms. Fujita moved to approve the Agenda of June 26, 2025 Meeting. Mr. White seconded the motion. Motion Carried 3:0	
Approval of Minutes		a. <u>Open Session Minutes of May 2, 2025</u>		Mr. White moved to approve the Open Session Minutes of May 2, 2025. Ms. Fujita seconded the motion. Motion Carried 3:0.	
Appeals		4. <u>23-0000230</u> <u>L.Kennard</u> <u>Peter Rayside</u> <u>5-2-022-007-0002</u> Mr. Rayside was in attendance and presented an oral and written testimony to the Board. Mr. Kennard was present on behalf of the County and presented his report to the Board.  The Board reviewed the testimony provided in the Executive Session.			

SUBJECT	DISCUSSION	ACTION
	<p><b>5. <u>24-0000136</u> <u>L.Kennard</u> <u>Peter Rayside</u> <u>5-2-022-007-0002</u></b>  <i>Mr. Rayside was in attendance and presented an oral and written testimony to the Board. Mr. Kennard was present on behalf of the County and presented his report to the Board</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>6. <u>25-0000184</u> <u>L.Kennard</u> <u>Peter Rayside</u> <u>5-2-022-007-0002</u></b>  <i>Mr. Rayside was in attendance and presented an oral and written testimony to the Board. Mr. Kennard was present on behalf of the County and presented his report to the Board</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>14. <u>25-0000062</u> <u>S.Roche</u> <u>Stuart Rudick</u> <u>4-9-004-025-0001</u></b>  <i>Mr. Rudick 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>1. <u>25-0000228</u> <u>C.Arzadon</u> <u>Joshua Apana</u> <u>5-2-023-017-0001</u></b>  <i>Mr. Apana was in attendance and presented an oral and written testimony to the Board. Mr. Kennard was present on behalf of the County and presented his report to the Board</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>2. <u>25-0000215</u> <u>C.Arzadon</u> <u>Mark Ruthers</u> <u>5-4-009-047-0000</u></b>  <i>No one 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>3. <u>24-0001723</u> <u>D.Ventura</u> <u>Carl Carlson</u> <u>5-1-006-033-0001</u></b>  <i>No one was in attendance and presented an oral and written testimony to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>7. <u>24-0000096</u> <u>R.Valenciano</u> <u>William K Buckley</u> <u>4-3-008-001-0007</u></b>  <i>No one 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</i></p>	

SUBJECT	DISCUSSION	ACTION
	<i>The Board reviewed the testimony provided in the Executive Session.</i>	
	<p><b>9. <u>25-0000016</u> R.Valenciano Jerald H Simpson Revocable Trust 5-4-005-039-0192</b></p> <p><i>No one 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>10. <u>20-0000122</u> R.Valenciano Bonterra LLC 5-4-012-009-0031</b></p> <p><i>No one 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>11. <u>21-0000033</u> R.Valenciano Bonterra LLC 5-4-012-009-0031</b></p> <p><i>No one 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>12. <u>24-0000287</u> R.Valenciano Bonterra LLC 5-4-012-009-0031</b></p> <p><i>No one 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b>13. <u>25-0000050</u> S.Roche William &amp; Lu Ann Lane Family Trust 2-8-015-017-0000</b></p> <p><i>No one 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</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
Stipulations	<p><b>15. <u>23-0000326</u> S.Roche David &amp; Pam McDowell Revocable Trust 1-7-006-015-0000</b></p> <p><i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$2,860,500 and Residential Investor tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried: 3:0</i></p>	

SUBJECT	DISCUSSION	ACTION
	<b>16. <u>22-0000089</u> S.Roche MNS LTD 2-6-015-009-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$7,300,000 and Commercial tax classification for the 2022 tax year. Mr. White seconded the motion. Motion Carried: 3:0</i>	
	<b>17. <u>23-0000287</u> S.Roche MNS LTD 2-6-015-009-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$7,800,000 and Commercial tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried: 3:0</i>	
	<b>18. <u>24-0000989</u> S.Roche MNS LTD 2-6-015-009-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$8,250,000 and Commercial tax classification for the 2024 tax year. Mr. White seconded the motion. Motion Carried: 3:0.</i>	
	<b>19. <u>23-0000905</u> S.Roche Makehuena-Preferred A LLC 2-8-021-041-0000</b>	
	<i>Mr. White motioned to accept the A County of Kauai's stipulation for the market, assessed and net taxable value of \$3,807,200 and Non-Owner-Occupied Residential tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried: 3:0.</i>	
	<b>20. <u>24-0000991</u> S.Roche Makehuena-Preferred A LLC 2-8-021-041-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,807,200 and Non-Owner-Occupied Residential Tax Classification for the 2024 tax year. Mr. White seconded the motion. Carried: 3:0</i>	
	<b>21. <u>25-0000270</u> S.Roche Makehuena-Preferred A LLC 2-8-021-041-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,807,200 and Non-Owner-Occupied Residential tax classification for the 2025 tax year. Ms. Fujita seconded the motion. Motion Carried: 3:0</i>	
	<b>22. <u>23-0000906</u> S.Roche Makehuena-Preferred A LLC 2-8-021-069-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,622,500 and Residential tax classification for the 2023 tax year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>23. <u>24-0000992</u> S.Roche Makehuena-Preferred A LLC 2-8-021-069-0000</b>	

SUBJECT	DISCUSSION	ACTION
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,622,500 and Non-Owner-Occupied Residential tax classification for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>24. <u>25-0000271</u> S.Roche Makehuena-Preferred A LLC 2-8-021-069-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,622,500 and Non-Owner-Occupied Residential tax classification for the 2025 tax year. Mr. White seconded the motion. Motion Carried 3:0.</i>	
	<b>25. <u>23-0000907</u> S.Roche Makehuena-Preferred A LLC 2-8-021-070-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,590,700 and Residential tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>26. <u>24-0000993</u> S.Roche Makehuena-Preferred A LLC 2-8-021-070-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,590,700 and Non-Owner-Occupied Residential tax classification for the 2024 tax year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>27. <u>23-0000908</u> S.Roche Makehuena-Preferred A LLC 2-8-021-071-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,740,300 and Residential tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>28. <u>24-0000994</u> S.Roche Makehuena-Preferred A LLC 2-8-021-071-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,740,300 and Non-Owner-Occupied Residential tax classification for the 2024 tax year. Mr. White seconded the motion. Motion Carried 3:0.</i>	
	<b>29. <u>25-0000273</u> S.Roche Makehuena-Preferred A LLC 2-8-021-071-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,740,300 and Non-Owner-Occupied Residential tax classification for the 2025 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>30. <u>23-0000909</u> S.Roche Makehuena-Preferred A LLC 2-8-021-072-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,769,500 and</i>	

SUBJECT	DISCUSSION	ACTION
	<i>Residential tax classification for the 2023 tax year. Mr. White seconded the motion. Motion Carried 3:0.</i>	
	<b>31. <u>24-0000995</u> S.Roche Makehuena-Preferred A LLC 2-8-021-072-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,769,500 and Non-Own-Occupied Residential tax classification for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>32. <u>25-0000274</u> S.Roche Makehuena-Preferred A LLC 2-8-021-072-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,769,500 and Non-Own-Occupied Residential tax classification for the 2025 tax year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>33. <u>23-0000910</u> S.Roche Makehuena-Preferred A LLC 2-8-021-073-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,768,500 and Non-Own-Occupied Residential tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>34. <u>24-0000996</u> S.Roche Makehuena-Preferred A LLC 2-8-021-073-0000</b>	
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,768,500 and Non-Own-Occupied Residential tax classification for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>35. <u>25-0000275</u> S.Roche Makehuena-Preferred A LLC 2-8-021-073-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,768,500 and Non-Own-Occupied Residential tax classification for the 2025 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>36. <u>24-0000911</u> S.Roche Makehuena-Preferred A LLC 2-8-021-074-0000</b>	
	<i>Ms. Fujita motioned to accept the county of Kauai's stipulation for the market, assessed and net taxable value of \$4,011,400 and Residential tax classification for the 2023 tax year. Mr. White seconded the motion. Motion Carried 3:0.</i>	
	<b>37. <u>24-0000997</u> S.Roche Makehuena-Preferred A LLC 2-8-021-074-0000</b>	
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$4,011,400 and Non-Owner-Occupied Residential tax classification for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	

SUBJECT	DISCUSSION	ACTION
	<b>38. <u>25-0000276</u> S.Roche Makehuena-Preferred A LLC</b>	<b><u>2-8-021-074-0000</u></b>
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$4,011,400 and Non-Owner-Occupied Residential tax classification for the 2025 tax year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>39. <u>23-0000912</u> S.Roche Makehuena-Preferred A LLC</b>	<b><u>2-8-021-075-0000</u></b>
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,431,200 and Residential tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>40. <u>24-0000998</u> S.Roche Makehuena-Preferred A LLC</b>	<b><u>2-8-021-075-0000</u></b>
	<i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,431,200 and Non-Owner-Occupied Residential tax classification for the 2024 tax year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>41. <u>25-0000277</u> S.Roche Makehuena-Preferred A LLC</b>	<b><u>2-8-021-075-0000</u></b>
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$3,431,200 and Non-Owner-Occupied Residential tax classification for the 2025 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	<b>42. <u>23-0000913</u> S.Roche Makehuena-Preferred A LLC</b>	<b><u>2-8-021-076-0000</u></b>
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$1,850,000 and Residential tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>43. <u>24-0000999</u> S.Roche Makehuena-Preferred A LLC</b>	<b><u>2-8-021-076-0000</u></b>
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$1,850,000 and Non-Owner-Occupied Residential tax classification for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>44. <u>25-0000012</u> R.Valenciano Saint John Family Trust</b>	<b><u>2-8-027-019-0067</u></b>
	<i>Mr. White motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$935,000 and Vacation Rental tax classification for the 2025 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>45. <u>23-0000494</u> S.Roche Otis207209 LLC</b>	<b><u>2-9-003-003-0000</u></b>

SUBJECT	DISCUSSION			ACTION
	Mr. White motioned to accept the County of Kauai’s stipulation for the market, assessed and net taxable value of \$5,118,500 Vacation Rental tax classification for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0			
Withdrawals	1.	<u>24-0000187</u>	<u>S.Roche</u>	<u>David &amp; Pam McDowell Revocable Trust</u> <u>1-7-006-015-0000</u>  Appeal withdrawn; no board action required
	1.	<u>25-0000147</u>	<u>S.Roche</u>	<u>David &amp; Pam McDowell Revocable Trust</u> <u>1-7-006-015-0000</u>  Appeal withdrawn; no board action required
	1.	<u>25-0000272</u>	<u>S.Roche</u>	<u>Makehuena-Preferred A LLC</u> <u>2-8-021-070-0000</u>  Appeal withdrawn; no board action required
	1.	<u>23-0000914</u>	<u>S.Roche</u>	<u>Makehuena-Preferred A LLC</u> <u>2-8-021-077-0000</u>  Appeal withdrawn; no board action required
	1.	<u>24-0001000</u>	<u>S.Roche</u>	<u>Makehuena-Preferred A LLC</u> <u>2-8-021-077-0000</u>  Appeal withdrawn; no board action required
	1.	<u>24-0000128</u>	<u>L.Kennard</u>	<u>Michael R Schmidt</u> <u>5-9-002-069-0000</u>  Appeal withdrawn; no board action required
	1.	<u>25-0000386</u>	<u>L.Kennard</u>	<u>Michael R Schmidt</u> <u>5-9-002-069-0000</u>  Appeal withdrawn; no board action required
	1.	<u>24-0000127</u>	<u>L.Kennard</u>	<u>Michael R Schmidt</u> <u>5-9-002-070-0000</u>  Appeal withdrawn; no board action required
	1.	<u>25-0000387</u>	<u>L.Kennard</u>	<u>Michael R Schmidt</u> <u>5-9-002-070-0000</u>  Appeal withdrawn; no board action required



SUBJECT	DISCUSSION	ACTION
<b>Discussion and Possible Action on Topics for Real Property Tax Manager's Training Presentation Scheduled for the July Meeting</b>	<p>Real Property Tax Manager Scott Teruya asked the board if there were any specific topics the board would like him and the real property appraisers to discuss during their upcoming training presentation on July 24, 2025.</p> <p>The board asked that the presentation go in depth on filling out the Decision Forms.</p> <p>There were no other recommendations from the Board.</p>	
<b>Discussion and Possible Action on Mayor's 2024 Annual Report</b>	<p>Boards and Commissions Administrator Ellen Ching asked the Board if they would allow the Boards and Commissions office to submit the 2024 Board of Review Annual Mayor's Report with no recommendations to the mayor.</p> <p>Mr. White asked Administrator Ching if it would be possible to resubmit the same recommendations from the 2023 Annual Report. Administrator Ching agreed and asked for a motion to approve.</p> <p>Mr. White motioned to resubmit the 2023 Board of Review Annual Mayor's Report recommendations for the 2024 Board of Review Annual Mayor's Report. Ms. Fujita seconded the motion. Motion Carried 3:0.</p>	
<b>Announcements</b>	Next Scheduled Meeting: Thursday, July 3, 2025 – 1:00 p.m.	
<b>Executive Session</b>		<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Mr. White moved that the Board go into Executive Session at 3:11 p.m. Mrs. Kjeldsen seconded the motion. Motion carried 3:0</i></p>
<b>Return to Open Session</b>	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	
<b>Appeals</b>	<b>4. 23-0000230 L.Kennard Peter Rayside</b>	<b>5-2-022-007-0002</b>

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Fujita motioned to amend the County of Kauai's market value to \$1,560,000 for the 2023 Tax Year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>5. <u>24-0000136</u> L.Kennard Peter Rayside</b>	<b><u>5-2-022-007-0002</u></b>
	<i>Mr. White motioned to amend the County of Kauai's market value to \$1,670,000 for the 2024 Tax Year and lack of uniformity. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>6. <u>25-0000184</u> L.Kennard Peter Rayside</b>	<b><u>5-2-022-007-0002</u></b>
	<i>Ms. Fujita motioned to amend the County of Kauai's market value to \$1,840,000 for the 2025 Tax Year and lack of uniformity. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>14. <u>25-0000062</u> S.Roche Stuart Rudick</b>	<b><u>4-9-004-025-0001</u></b>
	<i>Ms. Fujita motioned to sustain the County of Kauai's market and assessed value of \$1,223,000 and Non-Owner-Occupied Residential tax classification for the 2025 tax year. Mr. White seconded the motion. Motion Carried 2:1 – White.</i>	
	<b>1. <u>25-0000228</u> C.Arzadon Joshua Apana</b>	<b><u>5-2-023-017-0001</u></b>
	<i>Ms. Fujita motioned to sustain the County of Kauai's tax classification of Non-Owner-Occupied for the 2025 tax year. Mr. White seconded the motion. Motion Carried 2:1 – White.</i>	
	<b>2. <u>25-0000215</u> C.Arzadon Mark Ruthers</b>	<b><u>5-4-009-047-0000</u></b>
	<i>Ms. Fujita motioned to sustain the County of Kauai's market, assessed, and net taxable value of \$2,078,800 and no lack of uniformity for the 2025 Tax Year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>3. <u>24-0001723</u> D.Ventura Carl Carlson</b>	<b><u>5-1-006-033-0001</u></b>
	<i>Mr. White motioned to sustain the County of Kauai's denial of exemption for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0. Continuanace received prior to hearing, case will be added to July 24, 2025, agenda for reconsideration."</i>	

SUBJECT	DISCUSSION	ACTION
	<b>4. <u>23-0000230</u> L.Kennard Peter Rayside</b>	<b><u>5-2-022-007-0002</u></b>
	<i>Ms. Fujita motioned to amend the County of Kauai's market value to \$1,560,000 for the 2023 Tax Year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>5. <u>24-0000136</u> L.Kennard Peter Rayside</b>	<b><u>5-2-022-007-0002</u></b>
	<i>Mr. White motioned to amend the County of Kauai's market value to \$1,670,000 for the 2024 Tax Year and lack of uniformity. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>6. <u>25-0000184</u> L.Kennard Peter Rayside</b>	<b><u>5-2-022-007-0002</u></b>
	<i>Ms. Fujita motioned to amend the County of Kauai's market value to \$1,840,000 for the 2025 Tax Year and lack of uniformity. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>7. <u>24-0000096</u> R.Valenciano William K Buckley</b>	<b><u>4-3-008-001-0007</u></b>
	<i>Mr. White motioned to sustain the County of Kauai's market, assessed, and net taxable value of \$1,829,900 and no lack of uniformity for the 2024 Tax Year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>9. <u>25-0000016</u> R.Valenciano Jerald H Simpson Revocable Trust</b>	<b><u>5-4-005-039-0192</u></b>
	<i>Ms. Fujita motioned to sustain the County of Kauai's market and assessed value of \$994,100 for the 2025 Tax Year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>10. <u>20-0000122</u> R.Valenciano Bonterra LLC</b>	<b><u>5-4-012-009-0031</u></b>
	<i>Mr. White motioned to sustain the County of Kauai's market and assessed value of \$775,400 and no lack of uniformity for the 2020 Tax Year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
	<b>11. <u>21-0000033</u> R.Valenciano Bonterra LLC</b>	<b><u>5-4-012-009-0031</u></b>
	<i>Ms. Fujita motioned to sustain the County of Kauai's market and assessed value of \$947,100 for the 2021 Tax Year. Mr. White seconded the motion. Motion Carried 3:0</i>	
	<b>12. <u>24-0000287</u> R.Valenciano Bonterra LLC</b>	<b><u>5-4-012-009-0031</u></b>

SUBJECT	DISCUSSION	ACTION
	<i>Mr. White motioned to sustain the County of Kauai's market and assessed value of \$1,541,600 for the 2024 Tax Year. Ms. Fujita seconded the motion. Motion Carried 3:0</i>	
<b>Adjournment</b>	Chair Odenheimer adjourned the meeting at 4:21 p.m.	

Submitted by:

  
Kodie Kaina, Staff Support Clerk

Reviewed and Approved by:

  
Graham Odenheimer, Chair

☒ Approved as circulated.

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