

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

**Approved :**

|                     |  |  |  |                         |
|---------------------|--|--|--|-------------------------|
| Board/Committee:    | BOARD OF REVIEW  |  | Meeting Date   | August 7, 2025          |
| Location            | Mo‘ikeha Building, Meeting Room 2 A/B  |  | Start of Meeting: 1:00p.m.   | End of Meeting:2:31p.m. |
| Present             | Chair Graham Odenheimer, Members: Jody Kjeldsen, Stella Fujita, Chris White<br>Also: Deputy County Attorney Mark Bradburry; Boards & Commissions Staff: Administrator Ellen Ching, Support Clerk Kodie Kaina, Real Property Tax Manager: Scott Teruya Real Property COK Appraisers: Megan Shimamoto, Damien Ventura, Craig Arzadon, Randon Valenciano, Lehua Cristobal, Jason Salvador, Logan Kennard, Sean Roche. |  |  |                         |
| Excused             | None.  |  |  |                         |
| Absent              | None.  |  |  |                         |
|                     |  |  |  |                         |
| SUBJECT             | DISCUSSION   |  | ACTION   |                         |
| Call To Order       |  |  | Chair Odenheimer called the meeting to order at 1:00 p.m. with 4 members present which constitutes a quorum. 4-0                   |                         |
| Approval of Agenda  | Chair Odenheimer called for a motion to approve the Agenda of August 7, 2025, meeting. .   |  |  |                         |
| Approval of Minutes | a. <u>Open Session Minutes of July 3, 2025.</u>  |  | Ms. Fujita moved to approve the Open Session Minutes of August 7, 2025. Ms. Kjeldsen seconded the motion.<br>Motion Carried 4:0. . |                         |
| Appeals             | 10. <u>24-0000131 R.Valenciano Decorte &amp; Holden Living Revocable Trust 5-4-012-009-0016</u><br>Mr. and Mrs. Decorte were 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.<br><br>The Board reviewed the testimony provided in the Executive Session.  |  |  |                         |

| SUBJECT | DISCUSSION   | ACTION                         |
|---------|--|--------------------------------|
|         | <p><b>2.      <u>24-0001723</u>      <b>D.Ventura</b>      <b>Carl O Carlson</b></b></p> <p><i>No one was in attendance to present 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>          | <b><u>5-1-006-033-0001</u></b> |
|         | <p><b>3.      <u>21-0000121</u>      <b>L.Kennard</b>      <b>Philip G Harrison Trust</b></b></p> <p><i>No one was in attendance to present 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> | <b><u>4-1-005-005-0000</u></b> |
|         | <p><b>4.      <u>22-0000152</u>      <b>L.Kennard</b>      <b>Philip G Harrison Trust</b></b></p> <p><i>No one was in attendance to present 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> | <b><u>4-1-005-005-0000</u></b> |
|         | <p><b>5.      <u>24-0000109</u>      <b>L.Kennard</b>      <b>Todd Rundgren Trust</b></b></p> <p><i>No one was in attendance to present 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>     | <b><u>5-1-005-017-0001</u></b> |
|         | <p><b>6.      <u>25-0000210</u>      <b>R.Valenciano</b> <b>Ashish S Chitnis</b></b></p> <p><i>No one was in attendance to present 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>       | <b><u>5-4-005-039-0016</u></b> |
|         | <p><b>7.      <u>25-0000241</u>      <b>R.Valenciano</b> <b>Kraft Cliffs LLC</b></b></p> <p><i>No one was in attendance to present 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>       | <b><u>5-4-005-039-0043</u></b> |
|         | <p><b>8.      <u>25-0000212</u>      <b>R.Valenciano</b> <b>Island Time Rental LLC</b></b></p>   | <b><u>5-4-005-039-0060</u></b> |

| SUBJECT                  | DISCUSSION   | ACTION   |
|--------------------------|--|--|
|                          | <p><i>No one was in attendance to present 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>9. <u>25-0000213</u> R.Valenciano Edward F Cullen</b></p>  | <b><u>5-4-005-039-0101</u></b>   |
|                          | <p><i>No one was in attendance to present 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>  |  |
| <b>Stipulations</b>      | <p><b>11. <u>24-0001721</u> R.Valenciano Nyx Ebueng</b></p>  | <b><u>3-3-003-039-0022</u></b>   |
|                          | <p><i>Mr. White motioned to accept the County of Kauai's stipulation for a market value of \$760,100, assessed value of \$525,800, total exemptions of \$220,000 and net taxable value of \$305,800 and Owner-Occupied tax classification for the 2024 tax year. Mrs. Kjeldsen seconded the motion. Motion Carried 4:0</i></p> |  |
|                          | <p><b>12. <u>25-0000206</u> D.Ventura Martin J Kahn Trust</b></p>  | <b><u>4-3-011-025-0001</u></b>   |
|                          | <p><i>Mrs. Kjeldsen motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$172,000 and Agricultural tax classification for the 2025 tax year. Mr. White seconded the motion. Motion Carried 4:0</i></p>  |  |
|                          | <p><b>13. <u>25-0000207</u> D.Ventura Martin J Kahn Trust</b></p>  | <b><u>4-3-011-025-0002</u></b>   |
|                          | <p><i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed and net taxable value of \$172,000 and Agricultural tax classification for the 2025 tax year. Mr. White seconded the motion. Motion Carried 4:0</i></p>   |  |
| <b>Withdrawals</b>       | <p><b>14. <u>20-0000123</u> L.Kennard McBryde Sugar Company LLC</b></p>  | <b><u>5-8-003-003-0000</u></b>   |
|                          | <p><i>Appeal withdrawn; no board action required</i></p>   |  |
| <b>Announcements</b>     | Next Meeting: Friday, August 28, 2025  |  |
| <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 2:07 p.m. Mrs. Kjeldsen seconded the motion.</i></p> <p><i>Motion carried 4:0</i></p> |
| <b>Return to Open</b>    | <u>Ratify Board of Review actions taken in Executive Session for appeals shown on</u>  |  |

| SUBJECT | DISCUSSION   | ACTION |
|---------|--|--------|
| Session | <u>the attached listing and make those decisions public</u>  |        |
| Appeals | <b>10. <u>24-0000131 R.Valenciano Decorte &amp; Holden Living Revocable Trust 5-4-012-009-0016</u></b><br><i>Mrs. Kjeldsen moved to sustain the County of Kauai's market and assessed value of \$1,285,100 and no lack of uniformity for the 2024 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i>               |        |
|         | <b>2. <u>24-0001723 D.Ventura Carl O Carlson 5-1-006-033-00</u></b><br><i>Ms. Fujita moved to sustain the County of Kauai's disallowance of home exemption for the 2024 Tax Year. Mrs. Kjeldsen seconded the motion. Motion Carried 4:0</i>  |        |
|         | <b>3. <u>21-0000121 L.Kennard Philip G Harrison Trust 4-1-005-005-0000</u></b><br><i>Mr. White moved to sustain the County of Kauai's market and assessed value of \$2,421,500 for the 2021 Tax Year. Mrs. Kjeldsen seconded the motion. Motion Carried 4:0</i>  |        |
|         | <b>4. <u>22-0000152 L.Kennard Philip G Harrison Trust 4-1-005-005-0000</u></b><br><i>Mrs. Kjeldsen moved to sustain the County of Kauai's market and assessed value of \$2,524,600 for the 2022 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i>   |        |
|         | <b>5. <u>24-0000109 L.Kennard Todd Rundgren Trust 5-1-005-017-0001</u></b><br><i>Ms. Fujita moved to sustain the County of Kauai's market value of \$2,409,000, Tax Classification of Owner-Occupied with no lack of uniformity for the 2024 Tax Year. Mr. White seconded the motion. Motion Carried 4:0</i>                     |        |
|         | <b>6. <u>25-0000210 R.Valenciano Ashish S Chitnis 5-4-005-039-0016</u></b><br><i>Mr. White moved to sustain the County of Kauai's market and assessed value of \$844,200 and no lack of uniformity for the 2025 Tax Year. Mrs. Kjeldsen seconded the motion. Motion Carried 4:0</i>  |        |
|         | <b>7. <u>25-0000241 R.Valenciano Kraft Cliffs LLC 5-4-005-039-0043</u></b><br><i>Mrs. Kjeldsen moved to sustain the County of Kauai's market and assessed value of \$844,200 with no lack of uniformity for the 2025 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i>  |        |
|         | <b>8. <u>25-0000212 R.Valenciano Island Time Rental LLC 5-4-005-039-0060</u></b><br><i>Mr. White moved to sustain the County of Kauai's market and assessed value of \$1,060,100, Tax Classification of Vacation Rental with no lack of uniformity for the 2025 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i> |        |
|         | <b>9. <u>25-0000213 R.Valenciano Edward F Cullen 5-4-005-039-0101</u></b><br><i>Mr. White moved to sustain the County of Kauai's market and assessed value of \$947,100 and no lack of uniformity for the 2025 Tax Year. Mrs. Kjeldsen seconded the motion. Motion Carried 4:0</i>   |        |
|         |  |        |

| SUBJECT            | DISCUSSION  | ACTION |
|--------------------|---|--------|
| <b>Adjournment</b> | Chair Odenheimer adjourned the meeting at 2:31pm. |        |

Submitted by: \_\_\_\_\_  
Kodie Kaina, Staff Support Clerk

Reviewed and Approved by: \_\_\_\_\_  
Graham Odenheimer, Chair

- ( ) Approved as circulated.  
( ) Approved with amendments. See minutes of \_\_\_\_\_ meeting.