

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Board/Committee:	BOARD OF REVIEW		Meeting Date	May 28, 2026
Location	Mo‘ikeha Building, Meeting Room 2 A/B		Start of Meeting: 1:00p.m.	End of Meeting: 3:12p.m.
Present	Chair Chris White, Members: Karl Miyake, Leah Ragsac Also: Deputy County Attorney Mark Bradbury; Boards & Commissions Staff: Administrator Ellen Ching, Support Clerk Kodie Kaina COK Appraisers: Megan Shimamoto, Nadia Aquias, Lehua Cristobal, Damien Ventura, Craig Arzadon, Randon Valenciano, Jason Salvador, Logan Kennard, Ceandre Cade, Vil Balisacan, Renee Spears			
Excused	Vice Chair Graham Odenheimer, Member Stella Fujita			
Absent	None.			
SUBJECT		DISCUSSION		ACTION
		Member Leah Ragsac took her oath of office and was sworn into the Board of Review on May 28, 2026, at 12:30p.m.		
Call To Order				Chair White called the meeting to order at 1:00 p.m. with 3 members present which constitutes a quorum. 3-2
Approval of Agenda		Chair White called for a motion to approve the Agenda of May 28, 2026, meeting.		Mr. Miyake moved to approve the meeting agenda of May 28, 2026. Ms. Ragsac seconded the motion. Motion Carried 3:0
Approval of Minutes		a. <u>Open Session Minutes of April 23, 2026</u> b. <u>Open Session Minutes of May 7, 2026</u>		Mr. Miyake moved to approve the meeting Minutes of April 23, 2026, and May 7, 2026. Ms. Ragsac seconded the motion. Motion Carried 3:0
Appeals				
		<u>26-0000453 J. SALVADOR W D MCBRYDE TRUST EST 2-3-005-012-0000</u> Mr. Diogo was in attendance to present an oral and written testimony to the Board. Mr. Salvador 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
	<u>26-0000456 J. SALVADOR W D MCBRYDE TRUST EST</u>	<u>2-3-005-020-0000</u>
	<i>Mr. Diogo was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i>	
	<i>The Board reviewed the testimony provided in the Executive Session</i>	
	<u>26-0000462 J. SALVADOR CYNTHIA C FITE</u>	<u>1-9-002-043-0000</u>
	<i>Ms. Fite was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i>	
	<i>The Board reviewed the testimony provided in the Executive Session</i>	
	<u>26-0000013 D. VENTURA KAUAI DEVELOPMENT LLC</u>	<u>2-6-016-058-0000</u>
	<i>Mr. Berthiaum 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>	
	<i>The Board reviewed the testimony provided in the Executive Session</i>	
	<u>26-0000040 J. SALVADOR STEPHEN MARCUS</u>	<u>2-3-020-103-0000</u>
	<i>No one. was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i>	
	<i>The Board reviewed the testimony provided in the Executive Session</i>	
	<u>26-0000047 J. SALVADOR CLEMENTE PROPERTIES LLC</u>	<u>2-5-007-018-0002</u>
	<i>Ms. Andrade was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i>	
	<i>The Board reviewed the testimony provided in the Executive Session</i>	
	<u>26-0000063 C. ARZADON GAYLORD & CAROL WILCOX FAMILY PTNRSHIP</u>	<u>5-5-001-028-0000</u>
	<i>The Chair granted a continuance of this appeal</i>	
	<u>26-0000066 C. ARZADON GAYLORD & CAROL WILCOX FAMILY PTNRSHIP</u>	<u>5-5-001-003-0000</u>
	<i>The Chair granted a continuance of this appeal</i>	

SUBJECT	DISCUSSION	ACTION
	<u>26-0000067 C. ARZADON GAYLORD H WILCOX TRUST</u>	<u>5-5-001-009-0000</u>
	<i>The Chair granted a continuance of this appeal</i>	
	<u>26-0000036 C. ARZADON RMB FAMILY TRUST</u>	<u>5-5-002-005-0000</u>
	<i>The Chair granted a continuance of this appeal</i>	
	<u>26-0000037 C. ARZADON RMB FAMILY TRUST</u>	<u>5-5-002-105-0000</u>
	<i>The Chair granted a continuance of this appeal</i>	
Stipulations	<u>26-0000028 D. VENTURA DENNIS M & KELI M MOLONEY</u>	<u>2-6-016-043-0000</u>
	<i>Mr. Miyake moved to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$3,803,700 and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Ms. Ragsac seconded the motion.</i>	
	<i>Motion Carried 3:0</i>	
	<u>26-0000079 C. ARZADON 178 EGGERKING LLC</u>	<u>3-7-010-057-0000</u>
	<i>Mr. Miyake moved to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$947,800 and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Ms. Ragsac seconded the motion.</i>	
	<i>Motion Carried 3:0</i>	
	<u>26-0000118 C. ARZADON TIERRA ASSETS LLC</u>	<u>5-3-009-008-0001</u>
	<i>Mr. Miyake moved to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$8,684,100 and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Ms. Ragsac seconded the motion.</i>	
	<i>Motion Carried 3:0</i>	
	<u>26-0000111 C. ARZADON RIVER REVERSE LLC</u>	<u>4-7-007-013-0001</u>
	<i>Mr. Miyake moved to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$1,701,800 and tax classification of Agricultural for the 2026 Tax Year. Ms. Ragsac seconded the motion.</i>	
	<i>Motion Carried 3:0</i>	
	<u>26-0000440 J. SALVADOR 4896 D KUA ROAD TRUST</u>	<u>2-5-002-064-0000</u>
	<i>Mr. Miyake moved to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$1,212,815 and tax</i>	

SUBJECT	DISCUSSION	ACTION
	<i>classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Ms. Ragsac seconded the motion. Motion Carried 3:0</i>	
Withdrawal	<u>22-0000018 C. ARZADONSCHNITT FAMILY TRUST</u> <u>5-3-007-021-0000</u> <i>Appeal withdrawn; no board action required</i>	
	<u>26-0000217 C. ARZADON TEJAH K MANCILLA</u> <u>5-8-012-019-0002</u> <i>Appeal withdrawn; no board action required</i>	
	<u>26-0000358 J. SALVADOR CHUNG REVOCABLE TRUST</u> <u>3-8-008-003-0000</u> <i>Appeal withdrawn; no board action required</i>	
Announcements	Next Meeting: Thursday, June 4, 2026	
Executive Session		<i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Ragsac moved that the Board go into Executive Session at 2:21 p.m. Mr. Miyake seconded the motion. Motion carried 4:03</i>
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	
Appeals	<u>26-0000453 J. SALVADOR W D MCBRYDE TRUST EST</u> <u>2-3-005-012-0000</u> <i>Mr. Miyake moved to amend the County of Kauai's market and assessed value to \$635,000 for the 2026 Tax Year. Ms. Ragsac seconded the motion. Motion Carried 3:0</i>	
	<u>26-0000456 J. SALVADOR W D MCBRYDE TRUST EST</u> <u>2-3-005-020-0000</u> <i>Mr. Miyake moved to amend the County of Kauai's market and assessed value to \$950,000 for the 2026 Tax Year. Ms. Ragsac seconded the motion. Motion Carried 3:0</i>	
	<u>26-0000462 J. SALVADOR CYNTHIA C FITE</u> <u>1-9-002-043-0000</u> <i>Mr. Miyake moved to amend the County of Kauai's market and assessed value to \$500,000 for the 2026 Tax Year. Ms. Ragsac seconded the motion. Motion Carried 3:0</i>	

SUBJECT	DISCUSSION	ACTION
	<u>26-0000013 D. VENTURA</u> <u>KAUAI DEVELOPMENT LLC</u> <u>2-6-016-058-0000</u> <i>Mr. Miyake moved to sustain the County of Kauai's assessed market value of \$5,744,700 for the 2026 Tax Yea. Ms. Ragsac seconded the motion. Motion Carried 3:0</i>	
	<u>26-0000040 J. SALVADOR</u> <u>STEPHEN MARCUS</u> <u>2-3-020-103-0000</u> <i>Mr. Miyake moved to sustain the County of Kauai's assessed market value of \$1,609,400 for the 2026 Tax Year. Ms. Ragsac seconded the motion. Motion Carried 3:0</i>	
	<u>26-0000047 J. SALVADOR</u> <u>CLEMENTE PROPERTIES LLC</u> <u>2-5-007-018-0002</u> <i>Mr. Miyake moved to amend the County of Kauai's assessed market value to \$845,000 for the 2026 Tax Year. Mr. Ragsac seconded the motion. Motion Carried 3:0</i>	
Adjournment	Chair White adjourned the meeting at 3:12p.m.	

Submitted by: _____
Kodie Kaina, Staff Support Clerk

Reviewed and Approved by: _____
Chris White, Chair

() Approved as circulated.

() Approved with amendments. See minutes of _____ meeting.