

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Board/Committee:		BOARD OF REVIEW		Meeting Date	August 27, 2026
Location	Mo‘ikeha Building, Meeting Room 2 A/B			Start of Meeting: 1:00p.m.	End of Meeting: 4:22p.m.
Present	Chair Chris White, Members: Karl Miyake, Graham Odenheimer, Leah Ragsac Also: Deputy County Attorney Ramsey Ross; 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	Member Stella Fujita				
Absent	None.				
SUBJECT		DISCUSSION		ACTION	
Call To Order				Chair White called the meeting to order at 1:00 p.m. with 4 members present which constitutes a quorum. 4-1-	
Approval of Agenda		Chair White called for a motion to approve the Agenda of August 27, 2026, meeting.		Mr. Odenheimer moved to approve the agenda of August 27, 206. Ms. Ragsac seconded the motion. Motion Carried 4:0	
Approval of Minutes		a. <u>Open Session Minutes of June 25, 2026</u> b. <u>Open Session Minutes of August 6, 2026</u>		Mr. Odenheimer moved to approve the Open Session Minutes of June 25, 2026. Ms. Ragsac seconded the motion. Motion Carried 4:0. Ms. Ragsac moved to approve the Open Session Minutes of August 6, 2026. Mr. Miyake seconded the motion. Motion Carried 4:0.	
Appeals					
		26-0000351 C.ARZADON FOX GRAY LLC		5-5-004-011-0000	

SUBJECT	DISCUSSION	ACTION
	<p><i>Mr. Jung was in attendance to present 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><u>26-0000343 C.ARZADON WAIOLI SURF SHACK HOLDINGS LLC 5-5-005-008-0000</u></p> <p><i>Mr. Jung was in attendance to present 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><u>25-0000957 J. SALVADOR DOUGLAS D PALLOTTA 2-8-031-096-0000</u></p> <p><i>Mr. Pallotta 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></p> <p><i>The Board reviewed the testimony provided in the Executive Session</i></p>	
	<p><u>26-0000099 J. SALVADOR DOUGLAS D PALLOTTA 2-8-031-096-0000</u></p> <p><i>Mr. Pallotta 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></p> <p><i>The Board reviewed the testimony provided in the Executive Session</i></p>	
	<p><u>25-0000015 D. VENTURA STEVE B TILLES 2-6-019-005-0000</u></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>	
	<p><u>26-0000451 D.VENTURA STEVE B TILLES 2-6-019-005-0000</u></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>	
	<p><u>26-0000432 J.SALVADOR MARY P SILVA REVOCABLE LIVING TRUST 2-7-008-029-0000</u></p> <p><i>Mrs. Silva 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></p>	

SUBJECT	DISCUSSION	ACTION
	<i>The Board reviewed the testimony provided in the Executive Session</i>	
	<u>26-0000514 J.SALVADOR MARY P SILVA REVOCABLE LIVING TRUST 4-2-011-071-0000</u> <i>Mrs. Silva 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>26-0000429 J.SALVADOR MARY P SILVA REVOCABLE LIVING TRUST 4-4-010-009-0000</u> <i>Mrs. Silva 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>	
Stipulations	<u>26-0000201 N.AQUIAS KAAUWAI FAMILY TRUST 4-4-003-121-0002</u> <i>Mr. Odenheimer moved to accept the County of Kauai Stipulation for the market value of \$1,256,900 and assessed and net taxable value of \$1,079,400, and tax classification of Long-Term Affordable Rental for the 2026 Tax Year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	
	<u>25-0000017 C.ARZADON ISLAND SELF STORAGE LLC 4-3-008-002-0000</u> <i>Mr. Miyake moved to accept the County of Kauai Stipulation for the market, assessed, and net taxable value of \$14,250,000, and tax classification of Commercial for the 2025 Tax Year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i>	
	<u>26-0000006 C.ARZADON ISLAND SELF STORAGE LLC 4-3-008-002-0000</u> <i>Ms. Ragsac moved to accept the County of Kauai Stipulation for the market, assessed, and net taxable value of \$14,250,000, and tax classification of Commercial for the 2026 Tax Year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i>	
	<u>26-0000147 C. ARZADON BORGES FAMILY TRUST 4-3-009-049-0000</u> <i>Mr. Odenheimer moved to accept the County of Kauai Stipulation for the market, assessed, and net taxable value of \$2,100,000, and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Mr. Miyake seconded the motion. Motion Carried 4:0</i>	
	<u>26-0000324 C.ARZADON PETER RAYSIDE 5-2-022-007-0002</u> <i>Mr. Miyake moved to accept the County of Kauai Stipulation for the market value of \$1,944,400, assessed value of \$1,158,600, total exemptions of \$340,000, and net taxable value of \$818,600, and tax classification of Owner-Occupied for the 2026 Tax Year. Mr.</i>	

SUBJECT	DISCUSSION	ACTION
	<i>Odenheimer seconded the motion. Motion Carried 4:0</i>	
Withdrawals	<u>26-0000194 C.ARZADON</u> <i>Appeal withdrawn; no board action required</i>	<u>MAKANA O HINA FARM LLC</u> <u>4-2-022-026-0002</u>
Announcements	Next Meeting: Thursday, September 3, 2026	
Executive Session		<i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Odenheimer moved that the Board go into Executive Session at 3:07 p.m. Mr. Miyake seconded the motion. Motion carried 4:0</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>26-0000351 C.ARZADON FOX GRAY LLC</u> <i>Mr. Odenheimer moved to amend the County of Kauai's assessed market value to \$11,000,000 with no lack of uniformity for the 2026 tax year. Mr. Miyake seconded the motion. Motion Carried 4:0</i>	<u>5-5-004-011-0000</u>
	<u>26-0000343 C.ARZADON WAIOLI SURF SHACK HOLDINGS LLC</u> <i>Mr. Miyake moved to sustain the County of Kauai's assessed market value of \$26,004,000 with no lack of uniformity for the 2026 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	<u>5-5-005-008-0000</u>
	<u>25-0000957 J. SALVADOR DOUGLAS D PALLOTTA</u> <i>Mr. Odenheimer moved to sustain the County of Kauai's disallowance of the home exemption and the tax classification of Owner-Occupied Residential for the 2025 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	<u>2-8-031-096-0000</u>
	<u>26-0000099 J. SALVADOR DOUGLAS D PALLOTTA</u> <i>Mr. Odenheimer moved to sustain the County of Kauai's tax classification of Owner-Occupied Residential for the 2026 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	<u>2-8-031-096-0000</u>
	<u>25-0000015 D. VENTURA STEVE B TILLES</u> <i>Mr. Miyake moved to sustain the County of Kauai's assessed market value of \$5,033,000 for the 2025 tax year. Ms. Ragsac seconded the</i>	<u>2-6-019-005-0000</u>

SUBJECT	DISCUSSION	ACTION
	<i>motion. Motion Carried 4:0</i>	
	<u>26-0000451 D.VENTURA STEVE B TILLES 2-6-019-005-0000</u> <i>Mr. Odenheimer moved to sustain the County of Kauai's assessed market value of \$5,130,700 for the 2026 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	
	<u>26-0000432 J.SALVADOR MARY P SILVA REVOCABLE LIVING TRUST 2-7-008-029-0000</u> <i>Mr. Odenheimer moved to sustain the County of Kauai's assessed market value of \$1,076,900, and the denial of an exemption with no lack of uniformity for the 2026 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	
	<u>26-0000514 J.SALVADOR MARY P SILVA REVOCABLE LIVING TRUST 4-2-011-071-0000</u> <i>Mr. Odenheimer moved to amend the County of Kauai's assessed market value to \$950,000 and sustained the denial of an exemption with no lack of uniformity for the 2026 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	
	<u>26-0000429 J.SALVADOR MARY P SILVA REVOCABLE LIVING TRUST 4-4-010-009-0000</u> <i>Mr. Miyake moved to sustain the County of Kauai's assessed market value of \$1,076,900, and the denial of an exemption with no lack of uniformity for the 2026 tax year. Ms. Ragsac seconded the motion. Motion Carried 4:0</i>	
Adjournment	Chair White adjourned the meeting at 4:22p.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.