

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Board/Committee:	BOARD OF REVIEW		Meeting Date	September 3, 2026	
Location	Mo‘ikeha Building, Meeting Room 2 A/B			Start of Meeting: 1:00p.m.	End of Meeting: 1:35p.m.
Present	Chair Chris White, Members: Karl Miyake, Graham Odenheimer, Stella Fujita, 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	None.				
Absent	None.				
SUBJECT		DISCUSSION		ACTION	
Call To Order				Chair White called the meeting to order at 1:00 p.m. with 5 members present which constitutes a quorum. 5-0-	
Approval of Agenda		Chair White called for a motion to approve the Agenda of September 3, 2026.		Mr. Odenheimer motioned to approve the agenda of September 3, 2026. Ms. Fujita seconded the motion. Motion Carried 5:0	
Approval of Minutes		a. <u>No minutes.</u>			
Appeals		<u>26-0000007 J.SALVADOR CARL B HOGLUND 5-4-013-011-0000</u> 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. The Board reviewed the testimony provided in the Executive Session			
Stipulations		<u>26-0000057 C.ARZADON PETER KLUNE 5-2-017-022-0004</u> Mr. Odenheimer moved to accept the County of Kauai Stipulation for the market and assessed value of \$2,615,700, total exemptions of \$240,000, and net taxable value of \$2,375,700, and tax classification of Owner-Occupied for the 2026 Tax Year. Mr. Miyake seconded the motion. Motion Carried 5:0			

SUBJECT	DISCUSSION	ACTION
	<u>26-0000097 D.VENTURA MAGDALENE PARUNGAO FERLA 2-8-027-019-0070</u> <i>Ms. Ragsac moved to accept the County of Kauai Stipulation for the market, assessed, and net taxable value of \$825,800, and tax classification of Vacation Rental for the 2026 Tax Year. Ms. Fujita seconded the motion. Motion Carried 5:0</i>	
Further Deliberation	<u>26-0000064 D.VENTURA THOMAS AUSTIN & JEANNE OBERT LIVING TR 5-1-006-032-0002</u> <i>The Board reviewed the testimony provided in the Executive Session</i>	
Withdrawals	<u>21-0000069 C.ARZADON JOHN IMES 4-9-013-002-0002</u> <i>Appeal withdrawn; no board action required</i>	
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. Ragsac moved that the Board go into Executive Session at 1:14 p.m. Mr. Miyake seconded the motion. Motion carried 5:0</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>26-0000007 J.SALVADOR CARL B HOGLUND 5-4-013-011-0000</u> <i>Ms. Fujita motioned to sustain the County of Kauai's assessed market value of \$2,675,700 for the 2026 tax year. Mr. Miyake seconded the motion. Motion Carried 5:0</i>	
	<u>26-0000064 D.VENTURA THOMAS AUSTIN & JEANNE OBERT LIVING TR 5-1-006-032-0002</u> <i>Ms. Fujita moved to sustain the County of Kauai's denial of an exemption and tax classification of Owner-Occupied with no lack of uniformity for the 2026 tax year. Mr. Odenheimer seconded the motion. Motion Carried 5:0</i>	
Adjournment	Chair White adjourned the meeting at 1:35p.m	

Submitted by: _____

Reviewed and Approved by: _____

Board of Review
Open Session
September 3, 2026

Page 3

Kodie Kaina, Staff Support Clerk

Chris White, Chair

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