



## BOARD OF REVIEW

---

STELLA FUJITA, CHAIR  
KATHERINE OTSUJI, VICE CHAIR

CHRIS WHITE, BOARD MEMBER  
GRAHAM ODENHEIMER, BOARD MEMBER  
JODY KJELDEN, BOARD MEMBER

### Meetings of the Board of Review will be conducted as follows until further notice:

- Meetings will be publicly noticed pursuant to HRS Chapter 92.
- Minutes of meetings will be completed pursuant to HRS Chapter 92 and posted to the Board of Review's website upon completion and approval.

### Public Comments and Testimony:

- **Written testimony** will be accepted for any agenda item herein.
  - Written testimony indicating your 1) name, and if applicable, your position/title and organization you are representing, 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address), may be submitted to [akuwamura@kauai.gov](mailto:akuwamura@kauai.gov) or mailed to the Board of Review, c/o Office of Boards and Commission, 4444 Rice Street, Suite 300, Lihue, Hawaii 96766.
  - Written testimony received by the Board of Review at least 24 hours prior to the meeting will be distributed to all Board of Review prior to the meeting.
  - If you are unable to submit your testimony at least 24 hours prior to the meeting, please provide 10 copies of your written testimony at the meeting clearly indicating the name of the testifier. While every effort will be made to copy, organize, and collate all testimony received, materials received on the day of the meeting or improperly identified may be distributed to the members after the meeting is concluded.
  - Any testimony received after this time and up to the start of the meeting will be summarized by the Clerk of the Board during the meeting and added to the record thereafter.
  - Any late testimony received will be distributed to the to the members after the meeting is concluded.
- **Oral testimony** will be taken during the public testimony portion of the meeting.
  - It is recommended that anyone interested in providing oral testimony register at least 24 hours prior to the meeting by emailing [akuwamura@kauai.gov](mailto:akuwamura@kauai.gov) or call (808) 241-4881. Any request to register shall include your 1) name, and if applicable, your position/title and organization you are representing, and 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address).
  - Individuals who have not registered to provide testimony will be given an opportunity to speak on an agenda item following the registered speakers.

### **SPECIAL ASSISTANCE**

IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS PLEASE CONTACT THE OFFICE OF BOARDS AND COMMISSIONS AT (808) 241-4917 OR [ADAVIS@KAUAI.GOV](mailto:ADAVIS@KAUAI.GOV) AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST. UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATIVE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.



## Board of Review

---

Stella Fujita, CHAIR  
Katherine Otsuji, VICE CHAIR

Chris White, MEMBER  
Graham Odenheimer, MEMBER  
Jody Kjeldsen, MEMBER

### **NOTICE OF HEARING & AGENDA**

Friday, January 12, 2024  
1:00 p.m. or shortly thereafter  
Mo'iikeha Building, Meeting Room 2A /2B  
4444 Rice Street  
Lihue, Kauai, Hawaii 96766

#### **CALL TO ORDER**

#### **APPROVAL OF THE AGENDA**

#### **APPROVAL OF MEETING MINUTES:**

- a. December 08, 2023, Minutes

#### **APPEALS SCHEDULED– see attached listing(s)**

#### **ESTABLISH FORMAT FOR HEARING OF APPEALS**

- a. PowerPoint presentation from the Real Property Tax Manager on an overview of appeals, assessment methods, tax classifications, and an update on changes to the laws

#### **DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL REPORT RECOMMENDATIONS SECTION FOR THE MAYOR**

#### **PUBLIC COMMENTS:**

#### **ANNOUNCEMENTS:**

Next Scheduled Meeting: Friday, February 02, 2024– 1:00 p.m.

#### **EXECUTIVE SESSION:**

Pursuant to sections 92-4, 92-5(immunities,9(a)(1-4)(b) and 92-6(a)(2), Hawai'i Revised Statutes, the Board anticipates going into executive session, closed to the public, for the purposes of: (1) Exercising the adjudicatory function of the Board in order to deliberate the merits of the appeals presented at today's hearing of which appellants will be informed of the Board's decision in writing at a later date (2) Receiving and approving Executive Session minutes, if applicable, and (3) Consulting with the Board's Attorney on questions and issues

pertaining to its powers, duties, privileges, immunities and liabilities as these may relate to the appeals scheduled (see attached listings).

- a. Approval of the Minutes - December 08, 2023, Minutes
- b. Discussion to deliberate the merits of the appeals presented at today's hearing for appropriate Board action.

**RETURN TO OPEN SESSION**

Review Board of Review to act on discussions in Executive Session for appeals shown on the attached listing and make those decisions public.

**ADJOURNMENT**

Cc: Mark Bradbury, Deputy County Attorney

**EXECUTIVE SESSION**

Pursuant to Hawai'i Revised Statutes §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held pursuant to H.R.S. §92-4 and shall be limited to those items described in H.R.S. §92-5(a).

# COUNTY OF KAUAI BOARD OF REVIEW

## SCHEDULE OF HEARING FOR: January 12, 2024

<u>APPEAL CASE#</u>	<u>APPRAISER</u>	<u>APPELLANT/REPRESENTATIVE</u>	<u>TAX MAP KEY</u>
-------------------------	------------------	---------------------------------	--------------------

1 : 0 0 P . M .

1. <u>21-0000089</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-011-013-0000</u>
2. <u>21-0000090</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-011-014-0000</u>
3. <u>21-0000091</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-011-015-0000</u>
4. <u>21-0000092</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-011-016-0000</u>
5. <u>23-0000523</u>	<u>S.Roche</u>	<u>BBCP Kukui'ula Parcel Z LLC</u>	<u>2-6-015-022-0000</u>
6. <u>18-0000106</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-016-088-0000</u>
7. <u>21-0000094</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-017-049-0000</u>
8. <u>21-0000095</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-017-051-0000</u>
9. <u>22-0000299</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-017-051-0000</u>
10. <u>21-0000099</u>	<u>S.Roche</u>	<u>Kukui'ula Residential Development Co LLC</u>	<u>2-6-018-040-0000</u>
11. <u>21-0000234</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-018-060-0000</u>
12. <u>21-0000084</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-019-021-0000</u>
13. <u>23-0000535</u>	<u>S.Roche</u>	<u>BBCP Kukui'ula Infrastructure LLC</u>	<u>2-6-019-021-0000</u>
14. <u>21-0000085</u>	<u>S.Roche</u>	<u>Kukui'ula Development CO LLC</u>	<u>2-6-019-026-0000</u>
15. <u>23-0000529</u>	<u>S.Roche</u>	<u>BBCP Kukui'ula Infrastructure LLC</u>	<u>2-6-019-026-0000</u>
16. <u>21-0000096</u>	<u>S.Roche</u>	<u>Kukui'ula Development CO LLC</u>	<u>2-6-019-029-0000</u>
17. <u>22-0000300</u>	<u>S.Roche</u>	<u>Kukui'ula Development CO LLC</u>	<u>2-6-019-029-0000</u>
18. <u>18-0000030</u>	<u>S.Roche</u>	<u>Kukui'ula Development CO LLC</u>	<u>2-6-019-031-0000</u>
19. <u>18-0000094</u>	<u>S.Roche</u>	<u>Kukui'ula Development CO LLC</u>	<u>2-6-019-031-0000</u>

20.	<u>19-0000209</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-031-0000</u>
21.	<u>20-0000037</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-031-0000</u>
22.	<u>21-0000086</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-031-0000</u>
23.	<u>22-0000093</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-031-0000</u>
24.	<u>23-0000537</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-019-031-0000</u>
25.	<u>21-0000097</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-032-0000</u>
26.	<u>22-0000301</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-032-0000</u>
27.	<u>23-0000541</u>	S.Roche	BBCP Kukui'ula Parcel DD LLC	<u>2-6-019-032-0000</u>
28.	<u>21-0000098</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-019-048-0000</u>
29.	<u>23-0000542</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-020-029-0000</u>
30.	<u>21-0000082</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-022-020-0000</u>
31.	<u>21-0000083</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-022-020-0000</u>
32.	<u>23-0000544</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-022-020-0000</u>
33.	<u>23-0000545</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-022-020-0000</u>
34.	<u>20-0000132</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-022-021-0000</u>
35.	<u>21-0000087</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-022-021-0000</u>
36.	<u>21-0000088</u>	S.Roche	Kukui'ula Development CO LLC	<u>2-6-022-021-0000</u>
37.	<u>23-0000554</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-022-021-0000</u>
38.	<u>23-0000555</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-022-021-0000</u>
39.	<u>23-0000559</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-022-059-0000</u>
40.	<u>23-0000563</u>	S.Roche	BBCP Kukui'ula Infrastructure LLC	<u>2-6-022-070-0000</u>
41.	<u>23-0000566</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-010-0000</u>
42.	<u>23-0000569</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-013-0000</u>
43.	<u>23-0000570</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-014-0000</u>
44.	<u>23-0000571</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-015-0000</u>
45.	<u>23-0000572</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-016-0000</u>
46.	<u>23-0000574</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-017-0000</u>
47.	<u>23-0000575</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-018-0000</u>
48.	<u>23-0000581</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-019-0000</u>
49.	<u>23-0000582</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-020-0000</u>
50.	<u>23-0000584</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-021-0000</u>
51.	<u>23-0000585</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-022-0000</u>
52.	<u>23-0000587</u>	S.Roche	Kukui'ula Development Co LLC	<u>2-6-023-023-0000</u>

53.	<u>23-0000589</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-024-0000</u>
54.	<u>23-0000590</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-025-0000</u>
55.	<u>23-0000592</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-026-0000</u>
56.	<u>23-0000593</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-027-0000</u>
57.	<u>23-0000594</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-028-0000</u>
58.	<u>23-0000596</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-029-0000</u>
59.	<u>23-0000598</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-030-0000</u>
60.	<u>23-0000599</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-031-0000</u>
61.	<u>23-0000600</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-035-0000</u>
62.	<u>23-0000601</u>	<u>S.Roche</u>	<u>Kukui'ula Development Co LLC</u>	<u>2-6-023-040-0000</u>