

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 03/01/2024

Board/Commission:	BOARD OF REVIEW	Meeting Date	February 02, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:00 p.m.	End of Meeting: 3:10 p.m.
Present	Chair Stella Fujita, Member Jody Kjeldsen, Member Chris White, and Member Graham Odenheimer. Office of the County Attorney: Deputy County Attorney Mark Bradbury. Boards & Commissions Administrator: Ellen Ching. Staff: Support Clerk Arleen Kuwamura. County Deputy Director of Finance: Chelsie Sakai. Real Property Tax Manager: Mike Hubbard Real Property COK Appraisers: Sean Roche, Craig Arzadon, Damien Ventura, Randon Valenciano, Lehua Cristobal, Vil Balisacan, Jason Salvador, Logan Kennard, and Ted Zamora.		
Excused	Chair Vice Katherine Otsuji,		
Absent			
SUBJECT	DISCUSSION	ACTION	
Call to Order		Chair Stella Fujita called the meeting to order at 1:00 p.m.	
Roll call to Ascertain Quorum		There were 4 members present which constituted a quorum.	
Public Comments		<p>Chair Stella Fujita called for any persons in the audience to come forth to testify.</p> <p>There was no one present in the audience wanting to testify.</p>	
Approval of Agenda		Chair Fujita called for the approval of the February 02, 2024, agenda. Mr. White moved to approve the agenda. Mr. Odenheimer seconded the motion. Motion carried 4:0.	
Approval of Minutes	<u>Open Session Minutes-</u> a. December 08, 2023, Meeting minutes. b. January 05, 2024, Meeting minutes	Chair Fujita called for the approval of the Meeting Minutes of December 08, 2023, and January 05, 2024.	

SUBJECT	DISCUSSION	ACTION
		Ms. Kjeldsen moved to approve the meeting minutes of December 08, 2023, and January 05, 2024. Mr. White seconded the motion. Motion carried 4.0.
Correction on the Hearing Schedule		Chair Stella Fujita noted a correction to the Hearing Schedule Appeal Case# 12. From 22–0000060-year correction to 24-0000060.
Appeals	<p>1. <u>24-0000036</u> C. Arzadon Dominga A Robles</p> <p>Ms. Agnus Largo represented on behalf of her mother, Dominga Robles, who was in attendance and presented an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	3-6-024-011-0000
	<p>4. <u>24-0000058</u> D. Ventura Ismael Tabalno</p> <p>Mr. Ismael Tabalno was in attendance and presented an oral and written testimony to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</p> <p><i>1:13 pm Chair Fujita requested to recuse herself from conflict of interest. Mr. White asked if it was okay for her to continue to run the meeting. County Attorney Mark Bradbury replied, "Yes.</i></p> <p><i>1:32 pm Chair Fujita returned to the meeting in full capacity.</i></p> <p>The Board reviewed the testimony provided in Executive Session.</p>	2-3-001-047-0000
	<p>3. <u>24-0000057</u> C. Arzadon Rommela C Bejar</p> <p>Mr. & Mrs. Samuel Bejar was in attendance and presented an oral and written testimony to the Board. Mr. Roche was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	4-6-036-134-0000

SUBJECT	DISCUSSION	ACTION
	<p>2. <u>24-0000177</u> C. Arzadon William A Carter</p> <p>Mr. William Carter was in attendance and presented an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<p><u>4-2-014-087-0000</u></p>
Stipulations	<p>5. <u>23-0000312</u> D. Ventura Maria A Maitino Revocable Trust</p> <p><i>Mr. White motioned to accept the County's stipulation for the County's Residential tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i></p>	<p><u>5-1-006-033-0002</u></p>
	<p>6. <u>23-0000033</u> D. Ventura Michelle Akina Trust</p> <p><i>Mr. White motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$865,200 and Agriculture tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i></p>	<p><u>5-6-004-003-0000</u></p>
Withdrawals	<p>7. <u>24-0000047</u> C. Arzadon Chad D Yazawa</p> <p><i>Appeal withdrawn; no Board action required.</i></p>	<p><u>4-2-022-072-0000</u></p>
	<p>8. <u>24-0000176</u> C. Arzadon Eljenholm Living Trust</p> <p><i>Appeal withdrawn; no Board action required.</i></p>	<p><u>5-4-018-033-0000</u></p>
	<p>9. <u>24-0000115</u> D. Ventura Alan H Cohen Revocable Trust</p> <p><i>Appeal withdrawn; no Board action required.</i></p>	<p><u>4-4-003-191-0000</u></p>
	<p>10. <u>23-0000548</u> D. Ventura Curtis & Susie Christensen Rev Tr</p> <p><i>Appeal withdrawn; no Board action required.</i></p>	<p><u>4-6-011-053-0002</u></p>
	<p>11. <u>22-0000189</u> R. Valenciano 1308-1326 KBR LLC</p> <p><i>Appeal withdrawn; no Board action required.</i></p>	<p><u>3-7-003-015-0100</u></p>

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	12. <u>24-0000060</u> R. Valenciano Ron Wesbecher Trust <i>Appeal withdrawn; no Board action required.</i>	<u>3-5-001-174-0009</u>
	13. <u>22-0000156</u> R. Valenciano Pamela A Horton Trust <i>Appeal withdrawn; no Board action required.</i>	<u>4-3-008-001-0148</u>
	14. <u>21-0000137</u> R. Valenciano Jonathan Kobak Rev Trust <i>Appeal withdrawn; no Board action required.</i>	<u>5-3-006-022-0002</u>
Validity	15. <u>21-0001071</u> R.Valenciano Shalom Rezvani LLC <i>Mr. White moved to determine that the appeal was not valid due to being filed untimely. Mr. Odenheimer seconded the motion. Motion Carried 4:0.</i>	<u>3-7-003-015-0100</u>
	16. <u>21-0001072</u> R.Valenciano 1308-1326 KBR LLC <i>Mr. White moved to determine that the appeal was not valid due to being filed untimely. Mr. Odenheimer seconded the motion. Motion Carried 4:0.</i>	<u>3-7-003-015-0100</u>
	17. <u>21-0001073</u> R.Valenciano 1308-1326 KBR LLC <i>Mr. White moved to determine that the appeal was not valid due to being filed untimely. Mr. Odenheimer seconded the motion. Motion Carried 4:0.</i>	<u>3-7-003-015-0100</u>
	18. <u>N/A</u> M.Hubbard Merle S Uegawa <i>Mr. White moved to determine that the appeal was not valid due to being filed untimely. Ms. Kjeldsen seconded the motion. Motion Carried 4:0.</i>	<u>4-4-011-018-0000</u>
	19. <u>N/A</u> M.Hubbard Merle S Uegawa <i>Mr. White moved to determine that the appeal was not valid due to being filed untimely. Ms. Kjeldsen seconded the motion. Motion Carried 4:0.</i>	<u>4-6-032-003-0000</u>

SUBJECT	DISCUSSION	ACTION
Announcements	<u>Next Meeting: Friday, February 09, 2024</u>	
ESTABLISH FORMAT FOR HEARING OF APPEALS	<p>Real Property Tax Manager, Mike Hubbard presented the second part of his training and shared handouts with his presentation as illustrations of changes made on previous forms from the feedback and recommendations given at the previous meeting. The presentation covered the following:</p> <ul style="list-style-type: none"> • Reviewed and discussed new items on the revised Board of Review Decision form Item 6. The “Board sustains the Counties Decision” as suggested by board members during the previous meeting. • Reviewed and discussed newly revised “Stipulation Forms” and the additions of Historical value vs new value information for request of a summary statement for more context for decision. <p>Mr. Hubbard continued his presentation and covered the following:</p> <ul style="list-style-type: none"> • Chapter 5A of Kauai County Code reviewed. • Ordinance methods to derive property values for properties within the County of Kauai used are Cost and Market Data approaches. • Emphasized Income approach not used. • Sec. 5A-8.1 Valuation; Considering in Fixing reviewed. • Calp Model examples, Improved Values, and Assigned Use Classifications • discussed. 	
ELECTION OF CHAIR AND VICE CHAIR FOR THE YEAR 2024	<p><i>Chair Fujita moved to nominate Chris White for the position of Chairperson for 2024. Mr. Odenheimer seconded the motion. Motion carried 4:0.</i></p> <p><i>Mr. White moved to nominate Graham Odenheimer for the position of Vice Chair for 2024. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i></p>	
DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL REPORT RECOMMENDA-	<p>Board members will email the clerk with their suggestions, and it will be discussed at the next meeting when the full Board is present.</p> <p>Mr. White stated the invalid Appeals have continued to appear before the board which included a couple of cases that were heard today. Mr. White pointed out that in the Board of Review procedures it does cite the County code 5A-1 does not allow taxpayers to appeal an untimely filing. So, based on prima facie if someone, for example comes in on January 2nd, they cannot</p>	

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<p>TIONS SECTION FOR THE MAYOR</p>	<p>file an appeal.</p> <p>Mr. Odenheimer asked if it would be a validation type appeal. Chair White replied to it would eliminate these validity questions and appellants coming in and being disappointed they are not successful.</p> <p>Ms. Ellen Ching, Boards & Commissions Administrator, commented for clarity regarding the Real Property Division as tax police who do not make the rules but must enforce them. Appraisers and appellants work to resolve the situation. If there is no resolution the appeal is placed on the Schedule of Hearing. Ms. Ching noted the sensitivity to appellants and possible discouragement of “due process rights” on the part of the appellants and people who feel it’s their right to appeal should be given that privilege.</p> <p>Chair White replied to counter the statements, it was clear according to the County code appellants were not allowed to appeal on untimely filing. He also, questioned the Boards right to waive these appeals as the board has no discretion to waive the appeals and ruling on it.</p> <p>Ms. Ching replied, on the procedure parts she deferred those questions to the County Attorney. Knowing that there is a due process right for appellants if they are insistent on the matter.</p> <p>Mr. Bradbury stated an example with the Planning Department. Planning gets a late TVR filing, and it is rejected. It does not go anywhere.</p> <p>Chair White replied at the window. Mr. Bradbury stated yes. All late filings are rejected at the window because of the ruling. The situation here is that we are acknowledging these filings, we are having a validity hearing, but the taxpayers have no idea a hearing is taking place with these appeals. So, if we are talking about due process, we are not giving notice of a hearing of the validity of their appeal. This could cause a bigger problem in the future if an appellant finds out their validity case has been heard without the offering of an opportunity to be present.</p> <p>Chair White noted in the best interest of the board maintaining consistency shouldn’t the board follow the County tax code, and either be a yes or a no.</p> <p>Mr. Bradbury advised the board to get a formal opinion from the County Attorney’s office on this matter of validity. A lengthy discussion ensued on this matter resulting with the board requesting an official opinion from the Kauai County Attorney’s</p>	

SUBJECT	DISCUSSION	ACTION
	Office.	
Executive Session		<i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Mr. Odenheimer moved that the Board go into Executive Session at 2:49 p.m. Mr. White seconded the motion. Motion carried 4:0.</i>
Return to Open Session		The meeting resumed in Open Session at 3:06 p.m.
Appeals	<p>1. <u>24-0000036</u> C. Arzadon Dominga A Robles</p> <p><i>Ms. Fujita motioned to sustain the County's Exemption amount of \$260,000 for the 2024 Tax Year. Mr. Odenheimer Seconded the motion. Motion Carried 4:0.</i></p>	<u>3-6-024-011-0000</u>
	<p>2. <u>24-0000177</u> C. Arzadon William A Carter</p> <p><i>Ms. Fujita motioned to sustain the County's tax class of Non-Owner – Occupied Residential for the 2024 Tax Year due to untimely filing. Ms. Kjeldsen seconded the motion. Motion Carried 4:0.</i></p>	<u>4-2-014-087-0000</u>
	<p>3. <u>24-0000057</u> C. Arzadon Rommela C Bejar</p> <p><i>Mr. Odenheimer motioned to sustain the County's tax class of Non-Owner – Occupied Residential for the 2024 Tax Year due to untimely filing. Ms. Kjeldsen seconded the motion. Motion Carried 4:0.</i></p>	<u>4-6-036-134-0000</u>
	<p>4. <u>24-0000058</u> D. Ventura Ismael Tabalno</p> <p><i>At 3:09 pm Ms. Fujita recused herself from the meeting.</i></p> <p><i>Mr. Odenheimer motioned to sustain the County's tax classification of Agriculture and published market and assessed \$374,900. Ms. Kjeldsen seconded the motion. Motion Carried 3:0.</i></p>	<u>2-3-001-047-0000</u>

SUBJECT	DISCUSSION	ACTION
	<i>At 3:10 pm Mr. White returned to the meeting.</i>	
Adjournment		With no objection, Chair White adjourned the meeting at 3:10 p.m.

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Chris White, Chair

Approved as circulated.

Approved with amendments. See minutes of _____ meeting.