

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

Approved: 03/01/2024

Board/Commission:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>February 09, 2024</b>
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:00 p.m.	End of Meeting: 3:16 p.m.
Present	Chair Chris White, Chair Vice Graham Odenheimer, Member Jody Kjeldsen, Member Stella Fujita, and Member Katherine Otsuji. 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, and Ted Zamora.		
Excused			
Absent			
SUBJECT	DISCUSSION	ACTION	
<b>Call to Order</b>		Chair Chris White called the meeting to order at 1:00 p.m.	
<b>Roll call to Ascertain Quorum</b>		There were 5 members present which constituted a quorum.	
<b>Public Comments</b>		Chair Chris White called for any persons in the audience to come forth to testify.  There was no one present in the audience wanting to testify.	
<b>Approval of Minutes</b>	<u>Open Session Minutes</u> - None	None	
<b>Approval of</b>		Chair White called for the approval of the	

SUBJECT	DISCUSSION	ACTION
<b>Agenda</b>		February 09, 2024, agenda. Ms. Otsuji moved to approve the agenda. Ms. Fujita seconded the motion. Motion carried 5:0.
<b>Appeals</b>	<p>9. <u>24-0000021</u> R. Valenciano Kristian I M Gaviola</p> <p>Ms. Angely Gaviola was in attendance and presented an oral and written testimony to the Board. Mr. Valenciano 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>	3-3-003-039-0060
	<p>6. <u>24-0000018</u> R. Valenciano John &amp; Colleen Cerra Living Trust</p> <p>Mr. John Cerra was in attendance and presented an oral and written testimony to the Board. Mr. Valenciano 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>	2-8-014-033-0127
	<p>4. <u>24-0000196</u> S. Roche Halelea Family LTD Ptrrship</p> <p>5. <u>24-0000195</u> S. Roche Halelea Investment Company LLC</p> <p>Mr. Keola Sheehan 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>	5-5-010-071-0000 5-5-010-079-0000
	<p>2. <u>24-0000111</u> C. Arzadon Michael D Burns</p> <p>Mr. Michael Burns 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>	2-3-020-086-0000
	<p>1. <u>24-0000117</u> C. Arzadon Melissa Kawaga Irrevocable Trust</p>	2-3-002-105-0000

SUBJECT	DISCUSSION	ACTION
	<i>The Chair granted Continuance of the appeal.</i>	
	3. <u>24-0000170</u> D. Ventura Esme Corbett-Suzuki	<u>2-3-018-002-0001</u>
	<i>The Chair granted Continuance of the appeal.</i>	
	7. <u>24-0000051</u> R. Valenciano Lazarus Family Trust	<u>2-8-017-026-0097</u>
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano 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>	
	8. <u>24-0000166</u> R. Valenciano Rosser B Edwards Trust	<u>2-8-017-026-0144</u>
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano 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>	
	9. <u>24-0000021</u> R. Valenciano Kristian I M Gaviola	<u>3-3-003-039-0060</u>
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano 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>	
	10. <u>24-0000194</u> R. Valenciano Donald V Kayl Jr.	<u>4-3-009-041-0045</u>
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano 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>	
	11. <u>24-0000130</u> R. Valenciano Masters Family Trust	<u>5-4-006-001-0022</u>

SUBJECT	DISCUSSION	ACTION
	<p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Valenciano 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>	
<b>Announcements</b>	<p><u>Next Meeting: Friday, March 01, 2024</u></p>	
<b>DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL REPORT RECOMMENDATIONS SECTION FOR THE MAYOR</b>	<p>Chair White stated to email or bring recommendations to the next meeting for review and solidify a list.</p>	
<b>Executive Session</b>		<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Otsuji moved that the Board go into Executive Session at 2:27 p.m. Ms. Fujita seconded the motion. Motion carried 5:0.</i></p>
<b>Return to Open Session</b>		<p>The meeting resumed in Open Session at 3:06 p.m.</p>
<b>Appeals</b>	<p>2. <u>24-0000111</u> C. Arzadon Michael D Burns</p> <p><i>Ms. Fujita motioned to sustain the County's market value of \$1,626,000 and the tax class of "Owner-Occupied Mix-use" for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion Carried 5:0.</i></p>	<p><u>2-3-020-086-0000</u></p>
	<p>4. <u>24-0000196</u> S. Roche Halelea Family LTD Ptrrship</p>	<p><u>5-5-010-071-0000</u></p>

SUBJECT	DISCUSSION	ACTION
	<p><i>Mr. Odenheimer motioned to sustain the County's market value of \$3,499,500 for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 5:0.</i></p> <p>5. <u>24-0000195</u> S. Roche Halelea Investment Company LLC</p>	<p>5-5-010-079-0000</p>
	<p><i>Mr. Odenheimer motioned to sustain the County's market value of \$2,930,500 for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 5:0.</i></p> <p>6. <u>24-0000018</u> R. Valenciano John &amp; Colleen Cerra Living Trust</p>	<p>2-8-014-033-0127</p>
	<p><i>Mr. Odenheimer motioned to sustain the County's disallowance of the home exemption for the 2024 tax year. Ms. Otsuji seconded the motion. Motion Carried 5:0.</i></p> <p>7. <u>24-0000051</u> R. Valenciano Lazarus Family Trust</p>	<p>2-8-017-026-0097</p>
	<p><i>Ms. Otsuji motioned to sustain the County's market and the assessed value of \$644,600 for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 5:0.</i></p> <p>8. <u>24-0000166</u> R. Valenciano Rosser B Edwards Trust</p>	<p>2-8-017-026-0144</p>
	<p><i>Ms. Otsuji motioned to sustain the County's market and the assessed value of \$644,600 for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 5:0.</i></p> <p>9. <u>24-0000021</u> R. Valenciano Kristian I M Gaviola</p>	<p>3-3-003-039-0060</p>
	<p><i>Ms. Kjeldsen motioned to sustain the Board sustained the County's disallowance of the home exemption for the 2024 tax year. Ms. Otsuji seconded the motion. Motion Carried 5:0.</i></p> <p>10. <u>24-0000194</u> R. Valenciano Donald V Kayl Jr.</p>	<p>4-3-009-041-0045</p>
	<p><i>Mr. Odenheimer motioned to sustain the Board sustained the County's market value of \$952,500 for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 5:0.</i></p> <p>11. <u>24-0000130</u> R. Valenciano Masters Family Trust</p>	<p>5-4-006-001-0022</p>

SUBJECT	DISCUSSION	ACTION
<b>Adjournment</b>		With no objection, Chair White adjourned the meeting at 3:16 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.