

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 05/03/2024

Board/Commission:	BOARD OF REVIEW	Meeting Date	March 01, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:00 p.m.	End of Meeting: 4:04 p.m.
Present	Chair Chris White, Chair Vice Graham Odenheimer, and Member Stella Fujita. 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	Member Jody Kjeldsen and Member Katherine Otsuji.		
Absent			
SUBJECT	DISCUSSION	ACTION	
Call to Order		Chair Chris White called the meeting to order at 1:00 p.m.	
Public Comments		Chair Chris White called for anyone in the audience to come forth to testify. There was no one present in the audience wanting to testify.	
Approval of Agenda		Chair White called for the approval of the March 01, 2024, agenda. Ms. Fujita moved to approve the agenda. Mr. Odenheimer seconded the motion. Motion carried 3:0.	
Approval of Minutes	<u>Open Session Minutes-</u> a. February 02, 2024 b. February 09, 2024	Chair White called for the approval of the Meeting Minutes of February 02, 2024, and February 09, 2024. Ms. Fujita moved to approve the minutes of February 02, 2024, and February 09, 2024. Mr. Odenheimer seconded the motion. Motion carried 3:0.	

SUBJECT	DISCUSSION	ACTION
Appeals	2. <u>24-0000035</u> C. Arzadon Derek Leyendeckers Mr. Derek Leyendeckers 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. The Board reviewed the testimony provided in Executive Session.	<u>4-1-006-032-0000</u>
	3. <u>24-0000276</u> C. Arzadon Sheryl A Moore Living Trust Mr. Michael Maroney, representative for the owner, 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. The Board reviewed the testimony provided in Executive Session.	<u>4-5-014-021-0000</u>
	5. <u>23-0000020</u> D. Ventura Andrea A Suzuki 6. <u>24-0000170</u> D. Ventura Esme Corbett-Suzuki Ms. Andrea Suzuki 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. The Board reviewed the testimony provided in Executive Session.	<u>2-3-018-002-0001</u> <u>2-3-018-002-0001</u>
	1. <u>24-0000119</u> C. Arzadon Isaiah L P Caycayon Mr. Isaiah Caycayon 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. The Board reviewed the testimony provided in Executive Session.	<u>3-3-020-014-0000</u>
	4. <u>24-0000025</u> C. Arzadon Lim Family Trust Survivor's Trust <i>The Chair granted Continuance of the appeal.</i>	<u>5-4-013-081-0000</u>
	7. <u>23-0000895</u> D. Ventura Frederic & Peggy North Rev Living Trust	<u>5-1-005-025-000</u>

SUBJECT	DISCUSSION	ACTION
	8. <u>24-0000099</u> D. Ventura Frederic & Peggy North Rev Living Trust	<u>5-1-005-025-0001</u>
	9. <u>23-0000262</u> D. Ventura Maile Wai Properties II LLC	<u>5-1-005-025-0005</u>
	10. <u>24-0000098</u> D. Ventura Maile Wai Properties II LLC	<u>5-1-005-025-0005</u>
<i>The Chair granted Continuance of the appeal.</i>		
	11. <u>23-0000005</u> R. Valenciano Barth Family Trust	<u>3-9-006-004-0015</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>		
	12. <u>22-0000090</u> S. Roche Kukui'ula Village LLC	<u>2-6-015-010-000</u>
	13. <u>23-0001016</u> S. Roche Kukui'ula Village LLC	<u>2-6-015-010-0000</u>
<i>The Chair granted Continuance of the appeal.</i>		
	14. <u>24-0000215</u> S. Roche Karen A Silberman Trust	<u>5-9-002-024-0000</u>
	15. <u>24-0000216</u> S. Roche Karen A Silberman Trust	<u>5-9-002-022-0000</u>
	16. <u>24-0000217</u> S. Roche Karen A Silberman Trust	<u>5-9-002-023-0000</u>
<i>The Chair granted Continuance of the appeal.</i>		
	17. <u>24-0000065</u> C. Arzadon Honolulu Limited	<u>3-8-009-114-0000</u>
<p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$307,270. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i></p>		
	18. <u>23-0000930</u> D. Ventura Merlin Edmonds	<u>4-9-011-013-0019</u>
<p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$600,000 and Use Tax classification of Agriculture for 2023 tax year. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i></p>		
	19. <u>24-0000117</u> C. Arzadon Melissa Kagawa Irrevocable Trust	<u>2-3-002-105-0000</u>
<i>Appeal withdrawn; no Board action required.</i>		

SUBJECT	DISCUSSION		ACTION
	20. <u>23-0000056</u>	D. Ventura Ruddell Living Trust	<u>5-1-005-031-0002</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	21. <u>24-0000300</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-100-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	22. <u>24-0000301</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-101-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	23. <u>24-0000302</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-102-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	24. <u>24-0000303</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-103-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	25. <u>24-0000304</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-104-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	26. <u>24-0000305</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-105-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	27. <u>24-0000306</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-106-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	28. <u>24-0000307</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-107-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	29. <u>24-0000308</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-108-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		
	30. <u>24-0000309</u>	S. Roche Tower Kauai Lagoons Sub 1 LLC	<u>3-5-004-109-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>		

SUBJECT	DISCUSSION	ACTION
	<p>31. <u>24-0001394</u> S. Roche Russell A Morgan</p> <p>No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Hubbard 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>2-6-006-038-0000</p>
<p>COMMUNICAT ION to BOARD- Ed Bendor Diamond E-mail Correspondence</p>	<p>Chair White opened the floor for discussion on the Communication Ed Bendor Diamond E-mail Correspondence.</p> <p>Ms. Fujita motioned to receive the Ed Bendor Diamond E-mail correspondence. Mr. Odenheimer seconded the motion. Motion carried 3:0.</p>	
<p>DISCUSSION ON BOR CONFERENCE - tentatively set for June 7, 2024, Honolulu, International, Airport Conference Room</p>	<p>Chair White opened the floor for discussion on the tentative upcoming BOR Conference on June 7, 2024, Honolulu International Airport Conference Room.</p> <p>Administrator Ellen Ching stated Boards and Commissions budgeted for all board members to attend. Her request was a motion made so that all members could attend the conference if they choose. The approved motion would allow for the arrangement process to proceed.</p> <p>Mr. Odenheimer asked about the involvement of other islands. The conference day, which takes place on the airport premises and features presentations and information sharing along with the opportunity to network with other board of review members from other islands before returning to Kauai, was described by County Attorney Mark Bradbury.</p> <p>Chair White talked about his prior experiences, saying he learned a lot from them and that they will help people see the Board's work from a wider angle.</p> <p>Administrator Ching reported that other commission and board members who attend these conferences have told her that they find the opportunity to network and share knowledge about how other boards and commissions on outer islands are operating to be beneficial.</p> <p>Ms. Fujita moved to approve the upcoming June 7th Honolulu Conference and the planning process for all board members and staff to attend. Mr. Bradbury was not sure if he could attend due to a conflict with a court hearing. Mr. Odenheimer seconded</p>	

SUBJECT	DISCUSSION	ACTION
	the motion. Motion carried 3:0.	
Announcements	<u>Next Meeting: Friday, March 08, 2024</u>	
DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL REPORT RECOMMENDATIONS SECTION FOR THE MAYOR	<p>Chair White stated that he felt it appropriate for Mr. Hubbard to participate in the discussion and requested him to return to the meeting.</p> <p>Administrator Ching advised before discussing the annual recommendation, the County Attorney's opinion should be discussed in executive session with the presence of Mike Hubbard, Chelsie Sakai, and herself.</p> <p>Chair White granted the request and asked for a motion to move into the first Executive Session.</p>	
Executive Session	<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Mr. Graham moved that the Board go into Executive Session to discuss Attorney Opinion at 2:16 p.m. Ms. Fujita seconded the motion. Motion carried 3:0.</i></p> <p><i>Ms. Fujita made a secondary motion to have Mike Hubbard, Chelsie Sakai, and Ellen Ching be present for discussions in the Executive Session. Mr. Odenheimer seconded the motion. Motion Carried 3:0.</i></p>	
Return to Open Session	The meeting resumed in Open Session at 2:39 p.m.	
DISCUSSION ON BOARD OF REVIEW 2023 ANNUAL	The following are Chair White's and board's outlined recommendations for discussion today regarding the annual report:	

SUBJECT	DISCUSSION	ACTION
<p>REPORT RECOMMENDATIONS SECTION FOR THE MAYOR</p>	<ul style="list-style-type: none"> • Setting annual tax increase caps for property classes. • Set limits on how many appeals go on the “Schedule of Hearing” per meeting. • Set limits on presentation. • Remove the annual filing requirement for income exemptions. • Include deadline notifications in billing statements mailed out in July. <p>Following a thorough discussion between RPA, the Attorney's office, and the B&C administrator, the board determined the following outcomes.</p> <ul style="list-style-type: none"> • The limits of appeals on schedule were eliminated to work with RPA directly. • Limit on presentation time eliminated BOR Chair to monitor. • Income filing is a policy change that may need to go through the mayor’s office. BOR to work on criteria that may work. • Deadline filing. Send to mayor report for RPA to target all mailings and have it in the fiscal budget. <p>The board will work on three issues to be included in the mayor's report after it is finalized because of their collaborative efforts. These three items are:</p> <ul style="list-style-type: none"> • Initiative in adopting rules like Maui regarding Validities. • Recommendation if someone is qualified for some years for an exemption and at blank age that they would not need to file. • Being able to notify by mail the billing statement whether its water or some other identified entity for lump mailout to bring the cost down. 	
<p>Executive Session</p>		<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Fujita moved that the Board go into Executive Session at 3:19 p.m. Mr. Graham seconded the motion. Motion carried 3:0.</i></p>
<p>Return to Open Session</p>		<p>The meeting resumed in Open Session at 3:55 p.m.</p>

SUBJECT	DISCUSSION	ACTION
Appeals	2. <u>24-0000035</u> C. Arzadon Derek Leyendeckers <i>Ms. Fujita motioned to sustain the County's market value of \$1,040,100 for the 2024 tax year. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>4-1-006-032-0000</u>
	3. <u>24-0000276</u> C. Arzadon Sheryl A Moore Living Trust <i>Mr. Odenheimer motioned to sustain the County's market value of \$833,800 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>4-5-014-021-0000</u>
	5. <u>23-0000020</u> D. Ventura Andrea A Suzuki <i>Ms. Fujita moved to decrease the County's published market value to \$1,100,000 for the 2023 tax year. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>2-3-018-002-0001</u>
	6. <u>24-0000170</u> D. Ventura Esme Corbett-Suzuki <i>Mr. Odenheimer motioned to sustain the County's published market value of \$1,231,400 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>2-3-018-002-0001</u>
	1. <u>24-0000119</u> C. Arzadon Isaiah L P Caycayon <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. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>3-3-020-014-0000</u>
	11. <u>23-0000005</u> R. Valenciano Barth Family Trust <i>Ms. Fujita motioned to sustain the County's market value and assessed value of \$909,500 for the 2023 tax year. Mr. Odenheimer seconded the motion. Motion carried 3:0.</i>	<u>3-9-006-004-0015</u>
	31. <u>24-0001394</u> S. Roche Russell A Morgan <i>Mr. Odenheimer determined that the appeal is not valid due to being filed untimely. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>2-6-006-038-0000</u>

SUBJECT	DISCUSSION	ACTION
Adjournment		With no objection, Chair White adjourned the meeting at 4:04 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.