

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 07/12/2024

Board/Commission:	BOARD OF REVIEW	Meeting Date	May 03, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:01 p.m.	End of Meeting: 3:01 p.m.
Present	Chair Vice Graham Odenheimer, 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	Chair Chris White and Member Jody Kjeldsen		
Absent			

SUBJECT	DISCUSSION	ACTION
Call to Order		Vice Chair Graham Odenheimer called the meeting to order at 1:01 p.m.
Roll call		Present 3
Public Comments		Vice Chair Graham Odenheimer 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		Vice Chair Odenheimer called for the approval of the May 03, 2024, agenda. Ms. Otsuji moved to approve the May 03, 2024, agenda. Ms. Fujita seconded the motion. Motion carried 3:0.
Approval of Minutes	<u>Open Session Minutes-</u> 1. March 01, 2024, Minutes 2. March 08, 2024, Minutes	Vice Chair Odenheimer called for the approval of the March 01, 2024, and March 08, 2024, Meeting minutes. Ms. Otsuji moved to approve the March 01, 2024, and March 08, 2024, Meeting minutes. Ms. Fujita seconded the motion. Motion carried 3:0.

SUBJECT	DISCUSSION	ACTION
Appeals	16. <u>24-0000164</u> S. Roche Carlson Family Trust Mr. Kevin Carson 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. The Board reviewed the testimony provided in Executive Session.	<u>2-6-017-049-0000</u>
	15. <u>24-0000024</u> R. Valenciano Iurii Iefymenko Ms. Olena Iefymenko 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. The Board reviewed the testimony provided in Executive Session.	<u>5-4-012-011-0043</u>
	1. <u>24-0000103</u> C. Arzadon Clinton Adams Mr. Clinton Adams 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>4-6-016-079-0000</u>
	2. <u>22-0000162</u> D. Ventura Chandler-Ferris Trust <i>The Chair granted Continuance of the appeal.</i>	<u>5-1-006-002-0004</u>
	3. <u>23-0000281</u> D. Ventura Wai Koa Plantation LLC 4. <u>23-0000282</u> D. Ventura Wai Koa Plantation LLC 5. <u>24-0000063</u> D. Ventura Wai Koa Plantation LLC 6. <u>23-0000283</u> D. Ventura Wai Koa Plantation LLC 7. <u>23-0000284</u> D. Ventura Wai Koa Plantation LLC 8. <u>23-0000285</u> D. Ventura Wai Koa Plantation LLC	<u>5-2-017-025-0001</u> <u>5-2-017-025-0002</u> <u>5-2-017-025-0002</u> <u>5-2-017-025-0003</u> <u>5-2-017-025-0004</u> <u>5-2-017-025-0005</u>

SUBJECT	DISCUSSION	ACTION
	9. <u>24-0000062</u> D. Ventura Wai Koa Plantation LLC 10. <u>23-0000280</u> D. Ventura Wai Koa Plantation LLC 11. <u>24-0000061</u> D. Ventura Wai Koa Plantation LLC <i>The Chair granted Continuance of the appeal.</i>	5-2-017-025-0005 5-2-017-026-0000 5-2-017-026-0000
	12. <u>24-0000015</u> R. Valenciano Tully Trust 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. The Board reviewed the testimony provided in Executive Session.	2-8-017-027-0029
	13. <u>24-0000159</u> R. Valenciano Ron E and Merna H Terry Rev Liv Trust 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. The Board reviewed the testimony provided in Executive Session.	4-5-007-002-0010
	14. <u>24-0000093</u> R. Valenciano Ronald V Claybourn & Jacqueline Daigle 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. The Board reviewed the testimony provided in Executive Session.	5-3-006-022-0075
	17. <u>24-0000124</u> S. Roche Geoffrey A Goldfinch <i>The Chair granted Continuance of the appeal.</i>	2-6-022-075-0000
Stipulations	18. <u>24-0000210</u> C. Arzadon Addresso Clark Trust <i>Ms. Otsuji motioned to accept the County's stipulation for the County's Non-Owner-Occupied tax class for the 2024 tax year.</i> <i>Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	4-6-019-035-0000
	19. <u>24-0000032</u> C. Arzadon Edward C Blanchet	5-2-011-032-0002

SUBJECT	DISCUSSION	ACTION
	<i>Ms. Otsuji motioned to accept the County's stipulation for the market, assessed, and net taxable value of \$1,222,829 and Non-Owner-Occupied tax class for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	20. <u>23-0000359</u> D. Ventura Jan Marie Jouflas	5-3-008-012-0002
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value of \$3,298,300, assessed value, net taxable value of \$2,942,100, and Commercial tax class for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	21. <u>24-0000142</u> D. Ventura Jan Marie Jouflas	5-3-008-012-0002
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value of \$4,524,600, assessed value, and net taxable value of \$3,954,600 for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	22. <u>24-0000333</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0001
	23. <u>24-0000334</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0002
	24. <u>24-0000335</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0003
	25. <u>24-0000336</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0004
	26. <u>24-0000337</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0005
	27. <u>24-0000338</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0006
	28. <u>24-0000339</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0007
	29. <u>24-0000340</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0008
	30. <u>24-0000341</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0009
	31. <u>24-0000342</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0010
	32. <u>24-0000343</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0011
	33. <u>24-0000344</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0012
	34. <u>24-0000345</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0014
	35. <u>24-0000346</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0015
	36. <u>24-0000347</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0016

SUBJECT	DISCUSSION	ACTION
	37. <u>24-0000348</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0017
	38. <u>24-0000349</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0018
	39. <u>24-0000350</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0019
	40. <u>24-0000351</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0020
	41. <u>24-0000352</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0021
	42. <u>24-0000353</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0022
	43. <u>24-0000354</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0023
	44. <u>24-0000355</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0024
	45. <u>24-0000356</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0025
	46. <u>24-0000357</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0026
	47. <u>24-0000358</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0027
	48. <u>24-0000359</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0028
	49. <u>24-0000360</u> R. Valenciano Princeville & Hanalei Intvl Ownership Inc	5-4-005-006-0029
	50. <u>24-0000361</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0030
	51. <u>24-0000362</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0031
	52. <u>24-0000363</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0032
	53. <u>24-0000364</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0033
	54. <u>24-0000365</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0034
	55. <u>24-0000366</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0035
	56. <u>24-0000367</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0036
	57. <u>24-0000368</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0037

SUBJECT	DISCUSSION	ACTION
	58. <u>24-0000369</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0038
	59. <u>24-0000370</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0039
	60. <u>24-0000371</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0040
	61. <u>24-0000372</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0041
	62. <u>24-0000373</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0042
	63. <u>24-0000374</u> R. Valenciano Pahio Resorts Inc	5-4-005-006-0043
	<i>Ms. Fujita motioned to accept the county's stipulation for the appeal case numbers 24-333 through 24-374 (See attached sheet for exact stipulation amounts and tax classifications). Ms. Otsuji seconded the motion. Motion Carried 3:0</i>	
	64. <u>24-0000049</u> S. Roche KCR Storage LLC	2-6-022-026-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$2,400,000 and N-OO Residential tax class for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	65. <u>24-0000175</u> S. Roche Pamela L Bittner	2-8-018-033-0001
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$1,800,000 and Vacation tax class for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	66. <u>23-0000331</u> S. Roche Tuttle Family Trust	2-8-029-044-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$2,873,000 and Residential tax class for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	67. <u>23-0000113</u> S. Roche Kauai Ocean View Professional Building LLC	4-5-012-031-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, total exemptions, and net taxable value of \$3,900,000 and Commercial tax class for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
	68. <u>24-0000102</u> S. Roche Kauai Ocean View Professional Building LLC	4-5-012-031-0000
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, total exemptions, and net taxable value of \$4,200,000 and Commercial tax class for the 2024 tax year. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
Withdrawals	69. <u>24-0000088</u> C. Arzadon Rakesh Joshi/James A Coffman	5-4-008-051-0000
	<i>Appeal withdrawn; no Board action required.</i>	
	70. <u>23-0000391</u> D. Ventura Philip D Dow	4-6-011-134-0000

SUBJECT	DISCUSSION	ACTION
	<i>Appeal withdrawn; no Board action required.</i>	
	71. <u>24-0000038</u> S. Roche C/M Indelicato Family Trust	<u>2-6-023-003-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	72. <u>23-0000566</u> S. Roche Kukui'ula Development	<u>2-6-023-010-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	73. <u>24-0000045</u> S. Roche Erickson Construction LLC	<u>2-6-023-010-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	74. <u>24-0000012</u> S. Roche Tuttle Family Trust	<u>2-8-029-044-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	75. <u>23-0000351</u> S. Roche Servco Pacific Inc	<u>3-6-007-028-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	76. <u>23-0000352</u> S. Roche Servco Pacific Inc	<u>3-6-007-032-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	77. <u>21-0000011</u> S. Roche Frank Sarabia	<u>4-5-012-031-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
Validity	78. <u>23-0001621</u> R. Valenciano Ryan Winters	<u>2-3-020-069-0037</u>
	79. <u>24-0001400</u> R. Valenciano Ryan Winters	<u>2-3-020-069-0037</u>
	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.	
	<i>Ms. Otsuji motioned that both appeals were not valid due to being filed untimely. Ms. Fujita seconded the motion. Motion Carried 3:0.</i>	
Announcements	<u>Next Meeting: Friday, May 10, 2024</u>	
Executive Session	<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 2:08 p.m. Ms.</i>	

SUBJECT	DISCUSSION	ACTION
Return to Open Session		<i>Otsuji seconded the motion. Motion carried 3:0.</i> The meeting resumed in Open Session at 2:48 p.m.
Appeals	16. <u>24-0000164</u> S. Roche Carlson Family Trust	2-6-017-049-0000 <i>Ms. Otsuji motioned to reduce the County’s market value to \$1,700,000 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>
	15. <u>24-0000024</u> R. Valenciano Iurii Iefymenko	5-4-012-011-0043 <i>Ms. Fujita motioned to sustain the County’s market and assessed value of \$2,119,800 for the 2024 tax year. Ms. Otsuji seconded the motion. Motion carried 3:0.</i>
	1. <u>24-0000103</u> C. Arzadon Clinton Adams	4-6-016-079-0000 <i>Ms. Otsuji motioned to sustain the County’s tax class of Non-Owner – non-owner-occupied residential for the 2024 Tax Year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>
	12. <u>24-0000015</u> R. Valenciano Tully Trust	2-8-017-027-0029 <i>Ms. Otsuji motioned to sustain the County’s market and assessed value of \$1,034,600 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>
	13. <u>24-0000159</u> R. Valenciano Ron E and Merna H Terry Rev Liv Trust	4-5-007-002-0010 <i>Ms. Fujita motioned to sustain the County’s market and assessed value of \$1,033,700 for the 2024 tax year. Ms. Otsuji seconded the motion. Motion carried 3:0.</i>
	14. <u>24-0000093</u> R. Valenciano Ronald V Claybourn & Jacqueline Daigle	5-3-006-022-0075 <i>Ms. Otsuji motioned to sustain the County’s market and assessed value of \$1,717,400 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>
2024 BOR Conference June 7th	Chair Odenheimer opened the floor to discuss the conference. Confirmed Board Attendees are Chair Chris and Board Member Fujita.	

SUBJECT	DISCUSSION	ACTION
Honolulu Attendance Confirmation	Unable to attend. VP Odenheimer, Ms. Otsuji, and Ms. Kjeldsen. Pertinent information regarding the conference discussed and questions were answered.	
Adjournment		With no objection, Vice Chair Odenheimer adjourned the meeting at 3:01 p.m.

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Graham Odenheimer, Vice Chair

Approved as circulated.

Approved with amendments. See minutes of _____ meeting.