

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 07/12/2024

Board/Commission:	BOARD OF REVIEW	Meeting Date	May 10, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B	Start of Meeting: 1:01 p.m.	End of Meeting: 3:26 p.m.
Present	Chair Chris White, Vice Chair Graham Odenheimer, Member Jody Kjeldsen, 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 Real Property COK Appraisers: Sean Roche, Craig Arzadon, Damien Ventura, Randon Valenciano, Lehua Cristobal, Vil Balisacan, Jason Salvador, Logan Kennard, and Ted Zamora.		
Excused	Member Stella Fujita		
Absent			
SUBJECT	DISCUSSION	ACTION	
Call to Order		Chair Chris White called the meeting to order at 1:01 p.m.	
Roll call		Present 4	
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 May 10, 2024, agenda. Ms. Otsuji moved to approve the May 10, 2024, agenda. Ms. Kjeldsen seconded the motion. Motion carried 4:0.	
Approval of Minutes	<u>Open Session Minutes</u> - None.		
Appeals	9. <u>24-0000022</u> S. Roche Emily L McCaig Trust		2-8-029-050-0000
	Ms. Emily McCraig and her daughter Ms. Bonnie Lofstedt, who represented her mom, attended- 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.		

SUBJECT	DISCUSSION	ACTION
	1. <u>24-0000121</u> C. Arzadon Robert & Stephanie Butler Family Trust <i>The Chair granted Continuance of the appeal.</i>	5-2-009-046-0000
	2. <u>23-0000022</u> D. Ventura Randall S Weir Trust No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board. 3. <u>24-0000048</u> D. Ventura Randall S Weir Trust No one was in attendance to present; however, his written testimony was presented 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.	1-7-001-010-0000 1-7-001-010-0000
	4. <u>23-0000116</u> D. Ventura Alan W Robinson Family Trust No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board. 5. <u>24-0000043</u> D. Ventura Alan W Robinson Family Trust No one was in attendance to present; however, his written testimony was presented 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.	1-8-001-003-0000 1-8-001-003-0000
	6. <u>24-0000004</u> D. Ventura Sanjay L & Kalindi S Bhatt Living Trust No one was in attendance to present; however, his written testimony was presented to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.	2-7-003-005-0015

SUBJECT	DISCUSSION	ACTION
	The Board reviewed the testimony provided in Executive Session.	
	7. <u>24-0000041</u> R. Valenciano Talaber 1996 Family Trust	<u>2-8-019-011-0004</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.	
	The Board reviewed the testimony provided in Executive Session.	
	8. <u>24-0000094</u> R. Valenciano Steven R Hubert	<u>3-2-005-008-0071</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.	
	The Board reviewed the testimony provided in Executive Session.	
	9. <u>24-0000022</u> S. Roche Emily L McCaig Trust	<u>2-8-029-050-0000</u>
	No one was in attendance to present; however, his written testimony was presented 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.	
Stipulations	10. <u>23-0000109</u> D. Ventura Warren L Ownes	<u>4-7-007-010-0000</u>
	<i>Ms. Otsuji motioned to accept the county's stipulation for market value, assessed value, and net taxable value of \$6,000,900 and Residential tax class for the 2023 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0.</i>	
Withdrawals	11. <u>23-0000238</u> S. Roche John Dobbins	<u>1-3-003-016-0001</u>
	<i>Appeal withdrawn; no Board action required.</i>	
Announcements	<u>Next Meeting: Friday, June 14, 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. Otsuji moved that the Board go into Executive Session at 2:02 p.m. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	
Return to Open	The meeting resumed in Open Session at 3:03 p.m.	

SUBJECT	DISCUSSION	ACTION
Session		
Appeals	2. <u>23-0000022</u> D. Ventura Randall S Weir Trust	<u>1-7-001-010-0000</u>
	<i>Ms. Otsuji motioned to sustain the County's market value of \$957,600 and \$758,000 assessed value for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i>	
	3. <u>24-0000048</u> D. Ventura Randall S Weir Trust	<u>1-7-001-010-0000</u>
	<i>Ms. Otsuji motioned to sustain the County's market value of \$975,000 and \$775,400 assessed value for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i>	
	4. <u>23-0000116</u> D. Ventura Alan W Robinson Family Trust	<u>1-8-001-003-0000</u>
	<i>Mr. Odenheimer motioned to sustain the County's market and assessed value of \$983,500 for the 2023 tax year. Ms. Otsuji seconded the motion. Motion carried 4:0.</i>	
	5. <u>24-0000043</u> D. Ventura Alan W Robinson Family Trust	<u>1-8-001-003-0000</u>
	<i>Ms. Kjeldsen motioned to sustain the County's market and assessed value of \$1,004,800 for the 2024 tax year. Mr. Odenheimer seconded the motion. Motion carried 4:0.</i>	
	6. <u>24-0000004</u> D. Ventura Sanjay L & Kalindi S Bhatt Living Trust	<u>2-7-003-005-0015</u>
	<i>Mr. Odenheimer motioned to sustain the County's denial of the exemption for Agriculture dedication due to a late filing for the 2024 tax year. Ms. Otsuji seconded the motion. Motion carried 4:0.</i>	
	7. <u>24-0000041</u> R. Valenciano Talaber 1996 Family Trust	<u>2-8-019-011-0004</u>
	<i>Ms. Otsuji motioned to sustain the County's market and assessed value of \$3,197,500 and found no lack of uniformity for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 4:0.</i>	
	8. <u>24-0000094</u> R. Valenciano Steven R Hubert	<u>3-2-005-008-0071</u>
	<i>Ms. Otsuji motioned to sustain the County's market and assessed value to \$629,500 for the 2024 tax year. Mr. Odenheimer seconded the motion. Motion carried 4:0.</i>	
	9. <u>24-0000022</u> S. Roche Emily L McCaig Trust	<u>2-8-029-050-0000</u>
	<i>Ms. Kjeldsen motioned to sustain the County's exemption amount of \$260,000 for the 2024 tax year due to untimely filing for the additional Home Exemption Relating to Owner Occupant's Income, and Very Low Tax Credit. Ms. Otsuji seconded the motion. Motion carried 4:0.</i>	

SUBJECT	DISCUSSION	ACTION
2024 BOR Conference June 7th Honolulu Discussion		
Adjournment		With no objection, Chair White adjourned the meeting at 3:26 p.m.

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Chris White, Chair

(X) Approved as circulated.

() Approved with amendments. See minutes of _____ meeting.