

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 07/12/2024

Board/Commission:		BOARD OF REVIEW	Meeting Date	June 14, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B		Start of Meeting: 1:01 p.m.	End of Meeting: 2:47 p.m.
Present	Chair Chris White, Member Stella Fujita, and Member Jody Kjeldsen. 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	Vice Chair Graham Odenheimer and Member Katherine Otsuji			
Absent				
SUBJECT	DISCUSSION		ACTION	
Call to Order			Chair Chris White called the meeting to order at 1:01 p.m.	
Roll call			Present 3.	
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 approving the June 14, 2024, agenda. Ms. Fujita moved to approve the June 14, 2024, agenda. Ms. Kjeldsen seconded the motion. Motion carried 3:0.	
Approval of Minutes	<u>Open Session Minutes</u> - None.			
Appeals	3. <u>23-0000052</u> D. Ventura Adam R Calig		4-4-005-119-0000	
	Mr. Adam Calig was in attendance and presented an oral and written testimony to the Board. Mr. Venture 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
	<p>6. <u>23-0001554</u> <u>23- 0001547</u> D. Ventura Kim D Brady Trust</p> <p>7. <u>22-0001141</u> D. Ventura Kim D Brady Trust</p> <p>8. <u>23-0001496</u> D. Ventura Kim D Brady Trust</p> <p>Ms. Kim Sein Brady, Mr. John Brady, and their bookkeeper Nancy Mansfield attended and presented an oral and written testimony to the Board. Mr. Venture 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>5-2-021-006-0001</u></p> <p><u>5-2-021-006-0001</u></p> <p><u>5-2-021-006-0001</u></p>
	<p>9. <u>24-0000178</u> S. Roche Robert Erickson</p> <p>Mr. Robert Erickson 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>	<p><u>1-3-004-022-0001</u></p>
	<p>1. <u>24-0000129</u> C. Arzadon Ian Nelson</p> <p>No one was in attendance to present; however, his written testimony was presented 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>5-4-008-017-0000</u></p>
Announcements	<u>Next Meeting: Friday, July 12, 2024</u>	
Executive Session	<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Kjeldsen moved that the Board go into Executive Session at 1:53 p.m. Ms. Fujita seconded the motion. Motion carried 3:0.</i></p>	
Return to Open Session	<p>The meeting resumed in Open Session at 2:38 p.m.</p>	

SUBJECT	DISCUSSION	ACTION
Appeals	1. <u>24-0000129</u> C. Arzadon Ian Nelson <i>Ms. Kjeldsen motioned to sustain the County’s market value to \$1,677,500 and the Tax Class of Non-Owner Occupied Residential for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>5-4-008-017-0000</u>
	2. <u>23-0000217</u> D. Ventura Honu Visions LLC <i>The Chair granted Continuance of the appeal.</i>	<u>2-3-006-019-0000</u>
	3. <u>23-0000052</u> D. Ventura Adam R Calig <i>Ms. Fujita motioned to sustain the County’s tax classification of residential for the 2023 Tax Year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	<u>4-4-005-119-0000</u>
	4. <u>23-0000253</u> D. Ventura Cornel Naumann <i>The Chair granted Continuance of the appeal 0.</i>	<u>4-4-003-119-0002</u>
	5. <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>
	6. <u>23-0001554</u> <u>23-0001547</u> D. Ventura Kim D Brady Trust <i>Ms. Fujita motioned to sustain the County’s amended 2021 tax classification of residential and disallowance of the home exemption. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	<u>5-2-021-006-0001</u>
	7. <u>22-0001141</u> D. Ventura Kim D Brady Trust <i>Ms. Kjeldsen motioned to sustain the County’s amended 2022 tax classification of residential investor and disallowance of the home exemption. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>5-2-021-006-0001</u>
	8. <u>23-0001496</u> D. Ventura Kim D Brady Trust <i>Ms. Kjeldsen motioned to sustain the County’s amended 2023 tax classification of residential investor and disallowance of the home exemption. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>5-2-021-006-0001</u>
Stipulations	9. <u>24-0000178</u> S. Roche Robert Erickson <i>Ms. Kjeldsen motioned to decrease the County’s total assessed value to \$1,450,000 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 3:0.</i>	<u>1-3-004-022-0001</u>
	10. <u>22-0000090</u> S.Roche Kukui’ula Village LLC	<u>2-6-015-010-0000</u>

SUBJECT	DISCUSSION	ACTION
	<p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$45,000,000 and Commercial tax class for the 2022 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p> <p>11. <u>23-0001016</u> S. Roche Kukui'ula Village LLC</p> <p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$50,000,000 and Commercial tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p> <p>12. <u>24-0000239</u> S. Roche Kukui'ula Village LLC</p> <p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$55,000,000 and Commercial tax class for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p>	<p>2-6-015-010-0000</p> <p>2-6-015-010-0000</p>
	<p>13. <u>23-0000001</u> D. Ventura Isaac K Silva</p> <p><i>Ms. Fujita 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 3:0.</i></p>	<p>2-7-006-077-0000</p>
	<p>14. <u>23-0000281</u> D. Ventura Wai Koa Guava Plantation LLC</p> <p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$1,600,000 and Agriculture tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p>	<p>5-2-017-025-0001</p>
	<p>15. <u>23-0000282</u> D. Ventura Wai Koa Guava Plantation LLC</p> <p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$1,313,400 and Agriculture tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p> <p>16. <u>24-0000063</u> D. Ventura Wai Koa Guava Plantation LLC</p> <p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, total exemptions, and net taxable value of \$1,552,200 and Agriculture tax class for the 2024 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p> <p>17. <u>23-0000283</u> D. Ventura Wai Koa Guava Plantation LLC</p> <p><i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$1,700,000 and Agriculture tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i></p>	<p>5-2-017-025-0002</p> <p>5-2-017-025-0002</p> <p>5-2-017-025-0003</p>

SUBJECT	DISCUSSION	ACTION
	18. <u>23-0000284</u> D. Ventura Wai Koa Guava Plantation LLC <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$2,000,000 and Agriculture tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	<u>5-2-017-025-0004</u>
	19. <u>23-0000915</u> D. Ventura Skelly Trust <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$1,376,300 and Agriculture tax class for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	<u>5-2-022-006-0002</u>
	20. <u>23-0000893</u> D. Ventura Emmanuelle Pytka <i>Ms. Fujita 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 3:0.</i>	<u>5-2-024-005-0002</u>
	21. <u>23-0000075</u> R. Valenciano Rick S Sung <i>Ms. Fujita motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$979,600 for the 2023 tax year. Ms. Kjeldsen seconded the motion. Motion carried 3:0.</i>	<u>2-8-020-003-0021</u>
Withdrawals	22. <u>24-0000121</u> C. Arzadon Robert & Stephanie Butler Family Trust <i>Appeal withdrawn; no Board action required.</i>	<u>5-2-009-046-0000</u>
	23. <u>23-0000088</u> D. Ventura Rachel Hinds Living Trust <i>Appeal withdrawn; no Board action required.</i>	<u>2-3-009-034-0000</u>
	24. <u>23-0000882</u> D. Ventura Norman J Giem <i>Appeal withdrawn; no Board action required.</i>	<u>2-7-008-052-0000</u>
	25. <u>23-0000567</u> D. Ventura Alan Kaneg Trust <i>Appeal withdrawn; no Board action required.</i>	<u>4-6-004-042-0001</u>
	<u>26. 23-0000548</u> D. Ventura Curtis & Susie Christensen Curtis & Susie Christensen <i>Appeal withdrawn; no Board action required.</i>	<u>4-6-011-053-0002</u> <u>4-6-011-053-0002</u>
	27. <u>23-0000919</u> D. Ventura Dennis B Nordstrom <i>Appeal withdrawn; no Board action required.</i>	<u>5-1-006-026-0003</u>
	28. <u>24-0000331</u> R. Valenciano Tower Kauai Lagoons 9B LLC	<u>3-5-001-216-0048</u>

SUBJECT	DISCUSSION	ACTION
	29. <u>24-0000332</u> R. Valenciano Tower Kauai Lagoons 9B LLC	<u>3-5-001-216-0049</u>
	30. <u>24-0000293</u> R. Valenciano Tower Kauai Lagoons 9B LLC	<u>3-5-001-216-0050</u>
	31. <u>24-0000294</u> R. Valenciano Tower Kauai Lagoons Sub 7 LLC	<u>3-5-001-216-0063</u>
	32. <u>24-0000295</u> R. Valenciano Tower Kauai Lagoons Sub 7 LLC	<u>3-5-001-216-0064</u>
	33. <u>24-0000296</u> R. Valenciano Tower Kauai Lagoons Sub 7 LLC	<u>3-5-001-216-0065</u>
	34. <u>24-0000297</u> R. Valenciano Tower Kauai Lagoons Sub 7 LLC	<u>3-5-001-216-0066</u>
	35. <u>24-0000298</u> R. Valenciano Tower Kauai Lagoons Sub 7 LLC	<u>3-5-001-216-0067</u>
	36. <u>24-0000299</u> R. Valenciano Tower Kauai Lagoons Sub 7 LLC	<u>3-5-001-216-0068</u>
	37. <u>24-0000310</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-200-0000</u>
	38. <u>24-0000311</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-201-0000</u>
	39. <u>24-0000312</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-202-0000</u>
	40. <u>24-0000313</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-203-0000</u>
	41. <u>24-0000314</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-204-0000</u>
	42. <u>24-0000315</u> S. Roche Tower Kauai Lagoons Land LLC	<u>3-5-004-205-0000</u>
	43. <u>24-0000316</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-206-0000</u>
	44. <u>24-0000317</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-207-0000</u>
	45. <u>24-0000318</u> S. Roche Tower Kauai Lagoons Sub 2 LLC	<u>3-5-004-208-0000</u>
	46. <u>24-0000319</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	<u>3-5-004-300-0000</u>
	47. <u>24-0000320</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	<u>3-5-004-301-0000</u>
	48. <u>24-0000321</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	<u>3-5-004-302-0000</u>
	49. <u>24-0000322</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	<u>3-5-004-303-0000</u>

SUBJECT	DISCUSSION	ACTION
	50. <u>24-0000323</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-304-0000
	51. <u>24-0000324</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-305-0000
	52. <u>24-0000325</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-306-0000
	53. <u>24-0000326</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-307-0000
	54. <u>24-0000327</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-308-0000
	55. <u>24-0000328</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-309-0000
	56. <u>24-0000329</u> S. Roche Tower Kauai Lagoons Sub 3 LLC	3-5-004-310-0000
<i>Appeal withdrawn; no Board action required</i>		
	57. <u>24-0000141</u> S. Roche Michael Dickstein	2-6-016-019-0000
<i>Appeal withdrawn; no Board action required.</i>		
	58. 24 <u>23-0000071</u> S. Roche Halele'a Investment Company LLC	5-5-010-081-0000
<i>Appeal withdrawn; no Board action required.</i>		
2024 BOR Conference June 7th Honolulu Discussion		
Adjournment		With no objection, Chair White adjourned the meeting at 2:47 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.