

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 08/02/2024

Board/Commission:		BOARD OF REVIEW	Meeting Date	July 12, 2024
Location	Mo'ikeha Bldg., Conference Room 2A/2B		Start of Meeting: 1:01 p.m.	End of Meeting: 2:45 p.m.
Present	Chair Chris White, Vice Chair Graham Odenheimer, Member Stella Fujita, Member Katherine Otsuji, and Member Jody Kjeldsen. Office of the County Attorney: Deputy County Attorney Mark Bradbury. Boards & Commissions Administrator: Ellen Ching. Staff: Support Clerk Anela Davis. 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				
Absent				
SUBJECT	DISCUSSION		ACTION	
Call to Order			Chair Chris White called the meeting to order at 1:07 p.m.	
Roll call			Present 5.	
Public Comments			Chair Chris White called for anyone in the audience to testify. There was no one present in the audience wanting to testify.	
Approval of Agenda			Chair White called for approving the agenda for July 12, 2024. Ms. Otsuji moved to approve the agenda for July 12, 2024. Ms. Fujita seconded the motion. Motion carried 5:0.	
Approval of Minutes	<u>Open Session Minutes-</u> a. May 03, 2024, Minutes b. May 10, 2024, Minutes c. June 14, 2024, Minutes		Chair White called for approving the meeting minutes for May 03, 2024, May 10, 2024, and June 14, 2024. Ms. Otsuji moved to approve the minutes of May 03, 2024. Ms. Fujita seconded the motion. Motion carried 5:0. Ms. Kjeldsen moved to approve the minutes of May 10, 2024. Ms. Fujita seconded the motion. Motion carried 5:0.	

SUBJECT	DISCUSSION	ACTION
		Ms. Kjeldsen moved to approve the minutes of June 14, 2024. Ms. Fujita seconded the motion. Motion carried 5:0.
Appeals	<p>1. <u>24-0000169</u> C. Arzadon Golde & Tai Properties LLC</p> <p>No one was in attendance to present and there was no written testimony for 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>	5-4-008-030-0000
	<p>2. <u>24-0000025</u> C. Arzadon Lim Family Trust Survivor's Trust</p> <p><i>The Chair granted Continuance of the appeal.</i></p>	5-4-013-081-0000
	<p>3. <u>24-0000007</u> R. Valenciano Poipu 808 LLC</p> <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>	2-8-020-004-0011
	<p>4. <u>24-0000042</u> R. Valenciano Arata Family Trust</p> <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>	4-3-008-001-0083
	<p>5. <u>24-0000203</u> R. Valenciano Robert A Fischer</p> <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>	5-4-012-003-0023
	<p>7. <u>24-0000063</u> D. Ventura Wai Koa Guava Plantation LLC</p>	5-2-017-025-0002

SUBJECT	DISCUSSION	ACTION
	<i>The Chair granted Continuance of the appeal.</i>	
Stipulations	6. <u>22-0000059</u> C. Arzadon Abbott Family Trust	<u>5-4-005-039-0177</u>
	<i>Ms. Otsuji motioned to accept the County's stipulation for the County's Residential tax class for the 2022 tax. Ms. Kjeldsen seconded the motion. Motion carried 5:0.</i>	
	8. <u>24-0000050</u> R. Valenciano John K & Barbara Whitehead Family Trust	<u>5-4-012-009-0031</u>
	<i>Ms. Otsuji motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$920,000 for the 2024 tax year. Ms. Fujita seconded the motion. Motion carried 5:0.</i>	
	9. <u>23-0000113</u> S. Roche Kauai Ocean View Professional Building LLC	<u>4-5-012-031-0000</u>
	<i>Ms. Otsuji motioned to accept the County's stipulation for market value, assessed value, and net taxable value of \$3,900,000 and Commercial tax class for the 2023 tax year. Ms. Fujita seconded the motion. Motion carried 5:0.</i>	
	10. <u>24-0000102</u> S. Roche Kauai Ocean View Professional Building LLC	<u>4-5-012-031-0000</u>
	<i>The Chair granted a deferral of the appeal.</i>	
Withdrawals	11. <u>21-0000106</u> C. Arzadon Thomas G Schmitt Family Trust	<u>5-4-009-017-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	12. <u>21-0000138</u> C. Arzadon James M Methot	<u>5-4-015-010-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	13. <u>20-0000122</u> C. Arzadon Richard E Gelb	<u>5-4-019-007-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	14. <u>21-0000235</u> C. Arzadon Richard E Gelb	<u>5-4-019-007-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	15. <u>23-0000138</u> D. Ventura Diane G Faye Trust	<u>2-8-005-021-0000</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	16. <u>N/A</u> R. Valenciano D M Buehler	<u>2-6-007-013-0008</u>
	<i>Appeal withdrawn; no Board action required.</i>	
	17. <u>21-0000059</u> R. Valenciano Belinda Balaski Trust of 2019	<u>5-4-011-003-0013</u>
	<i>Appeal withdrawn; no Board action required</i>	

SUBJECT	DISCUSSION	ACTION
<p>Discussion on Board of Review 2023 Annual Report Recommendations Section for the Mayor</p>	<p><i>Chair White referred the BOR Members to the Annual report and noted that he shortened the list to the top three. He explained the three items in detail with RPA Staff present. Chair White opened the floor discussions and suggestions. The Board members had a lengthy discussion on the recommendations below:</i></p> <ol style="list-style-type: none"> 1. We recommend the RP Office accept late file appeals and follow up with a decline letter and return their application fee. This will allow taxpayers the right to appeal and save them time and money preparing for a validity determination request that the Board of Review has no discretion to waive. This is the process used by Maui County. 2. Remove the annual filing requirement for income exemptions. 3. Request the short "Stay Informed" flyer showing the Real Property deadlines and web link be included with the July County water bills. The intention is to provide a direct reminder to homeowners and catch those who may have their county tax bills going to their mortgage companies. <p><i>Chair White brought forth an additional suggestion to have tax exemptions for vacant land, which he knew would be difficult. Members thought it should be brought to the county council for consideration. Other items discussed were various ways to reduce costs and get reminders to taxpayers of pending exemptions and tax deadlines. The Boards and Commissions Administrator Ellen suggested to the BOR members two ways recommendations could be worked on. 1). The BOR could form a P.I.G. committee who would work on it outside of meeting times or a recommendation could be asking the mayor for a task force which may include a BOR member and various colleagues from other agencies who have expertise. Chair Chris inquired from the RPA Staff if this was workable with them. The County Deputy Finance Director, Michelle Lizama, and RPA Staff member, Megan Shimamoto for the recorded stated they would prefer to wait for the new Tax Manager to be part of the conversation to help come up with solutions. Chair Chris noted for the record the BOR would discuss with him at the next meeting. With no other pressing matters, the BOR motioned to go into Executive session.</i></p>	
<p>Announcements</p>	<p><u>Next Meeting: Friday, August 02, 2024</u></p>	
<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 2:17 p.m. Ms. Otsuji seconded the motion. Motion carried 5:0.</i></p>

SUBJECT	DISCUSSION	ACTION
Return to Open Session		The meeting resumed in Open Session at 2:42 p.m.
Appeals	1. <u>24-0000169</u> C. Arzadon Golde & Tai Properties LLC <i>Mr. Odenheimer motioned to sustain the County's amended market value to \$2,294,080 for the 2024 tax year. Ms. Otsuji seconded the motion. Motion carried 5:0.</i>	<u>5-4-008-030-0000</u>
	3. <u>24-0000007</u> R. Valenciano Poipu 808 LLC <i>Ms. Kjeldsen motioned to sustain the County's market value and assessed value of \$1,473,700 for the 2024 Tax Year. Ms. Fujita seconded the motion. Motion carried 5:0.</i>	<u>2-8-020-004-0011</u>
	4. <u>24-0000042</u> R. Valenciano Arata Family Trust <i>Ms. Otsuji motioned to sustain the County's amended market value and assessed value of \$967,800 for the 2024 Tax Year. Ms. Kjeldsen seconded the motion. Motion carried 5:0.</i>	<u>4-3-008-00083</u>
	5. <u>24-0000203</u> R. Valenciano Robert A Fischer <i>Ms. Fujita motioned to sustain the County's market value and assessed value of \$1,316,200 for the 2024 Tax Year. Ms. Kjeldsen seconded the motion. Motion carried 5:0.</i>	<u>5-4-012-003-0023</u>
Adjournment		With no objection, Chair White adjourned the meeting at 2:45 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.